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FIFTH ANNUAL REPORT

OF THE

CONTROLLER OF COUNTY ACCOUNTS.

FEBRUARY, 1892.

BOSTON:

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OFFICE OF THE CONTROLLER OF THE ACCOUNTS OF COUNTY OFFICERS,
OFFICERS OF INFERIOR COURTS AND TRIAL JUSTICES,
No. 9 PARK STREET, BOSTON, Feb^y 1, 1892.

To the Honorable Senate and House of Representatives.

In compliance with law, I have the honor to submit my fifth annual report.

I have nothing new to suggest in the way of legislation, unless it be to recommend that in case of the defalcation or absconding of a county treasurer, the county commissioners, or some other officer, be authorized to take summary possession of the office, books and papers of such delinquent treasurer, and hold them until a new appointment can be made, or until any question or charge of dishonesty or defalcation can be investigated. Fortunately in this Commonwealth, there have been few cases where any authority not given in the statutes has been found necessary. But in the case of the late treasurer of Franklin county, who, in June last, confessed himself to be a defaulter to the amount of over sixteen thousand dollars, I could not fail to see that the present law in some respects is defective.

That confession was made in the midst of an examination of the accounts of that officer by me, and the county commissioners were in session at the time. If the treasurer had absconded, instead of confessing and promptly resigning and standing by to aid, by all the means in his power, in straightening out his affairs, and in the instalment of his successor, the condition of things to which I desire to call attention would have existed. The treasurer of Franklin kept the office in his store. If he had locked that store

and gone to Canada, the derelict treasury would have been recovered only by a trespass. He gave a large bond. In his absence, who could have taken possession of the county funds, books and papers without risk of discharging the bondsmen? With no law and no precedent to guide me at Greenfield, I at once notified the county commissioners and the bondsmen of the treasurer of his default; with his consent held possession of the books and papers until the commissioners could appoint a successor and allow the latter to qualify by giving bonds. If the treasurer had refused to open his store or the county safe, had refused to resign, and declined to abscond, what could have been done under the law? It is provided that if the office of county treasurer "becomes vacant by the death, removal from the county, or incapacity of the treasurer, or otherwise, the county commissioners shall appoint a successor." (Public Statutes, chapter 10, section 17).

If there be no constitutional objection, I recommend that power be given to the supreme judicial court to remove a county treasurer, when, in their judgment, the public good requires it, as may now be done with clerks of courts, clerks of inferior courts, sheriffs, registers of probate, commissioners of insolvency and district attorneys,—every county officer except the judge of probate, county commissioners and registers of deeds.

Upon the merits of the Greenfield defalcation I have something to say. It staggered me at first, as it did the entire community of Franklin county. The frank avowal that for fifteen years the county funds had been used by the treasurer in his own private business; that he had successfully escaped detection by me for four years, the savings bank commissioners for more than ten years, the board of examiners and the county commissioners during his whole term, was indeed amazing. The boards of examiners were relieved from the duty of examining the accounts of county treasurers by chapter 380 of the Acts of 1890, and the same chapter required me to certify to the correctness of their accounts whenever I made an examination. I examined in Franklin the week after the act took effect, and more carefully than ever before went over

the accounts, under a sense of the new responsibility devolved upon me. The balance then on hand was found to be very small and was duly certified on the cash book. I visited Greenfield again in June, 1891, but a little earlier than in 1890. My attention was engaged by the fact that the first entry on the receipt side was a large loan, and that the entries of cash received from towns for dog licenses, due by law and usually paid June 1, were not entered on the cash book for many weeks after that date. I went through the examination without asking any questions about the loan and the "dog money," and called upon the treasurer to show me his balance,—say nine thousand dollars. Then it was that he made the confession of his default. He could not show the balance called for by the books as they then stood, but had, say, one thousand dollars. On being asked by me "if that was all of it," he said no, and took from his safe a memorandum book in which he had entered his dog money for June, 1891, and from that charged himself upon his cash book with about two thousand dollars of dog funds, and with the proceeds of a note given by the county commissioners to effect a temporary loan to the amount of some five thousand dollars, given months before, so that the real balance he should have exhibited was about seventeen thousand dollars, and not nine thousand dollars, as stated above. Investigation showed that the treasurer had tided himself over the examination of 1890 by the same means, viz.: by not entering the temporary loan referred to and the dog funds of 1890 till after I had visited him. Had there been any practicable means of informing myself that there had been any temporary loans, or that the towns had paid what was due June 1 for dog licenses, (town clerks being frequently delinquent in this matter of prompt payment to the counties), I could not escape reproach and condemnation. But the fact was the records of the county commissioners did not contain one scrap of evidence that the county of Franklin had borrowed a cent of money in 1890 or 1891. And unless the treasurer saw fit to charge himself with the money or send to the clerk of the court a duplicate of the receipt given by him when he received the same, as

required by Public Statutes, chapter 23, section 12, I could not know that he had borrowed money except by inquiring of everybody who had money to loan, and, as to payment of dog money, I must have inquired of town clerks whether they had paid the same.

The fact is, the looseness with which county business was done in Franklin county, put a premium on defalcation, and gave the facilities for the precise condition of things that I have described, and about which I have been scolding for four years.

In the second report from this office, at page 58, may be found these words: "And this brings me to what I regard as the greatest irregularity and the most dangerous one that is to be found in the transaction of county business, to wit: the fact that the clerks of the county commissioners do not in fact attend the meetings of the boards, nor keep the records of the proceedings. The books are filled with litigation caused by the fact that these records are not properly kept. There is an explosion every little while over the question; it enters into political campaigns, and yet nothing is done which furnishes a complete remedy."

This was said in 1889. The next year a bill passed the Legislature which is compulsory upon the commissioners, in the absence of their clerk from any regular meeting, to appoint one of their own number clerk *pro tem.*, and have a record made by a sworn officer (chapter 198, Acts of 1890.) At present there is no excuse for not having full records of all regular meetings of county commissioners.

The duplicate receipts now required by law would be a great check if the law was complied with. I still think it would be wise to provide that the duplicate should be sent to this office, and not to the county clerk. A package could be forwarded at the end of each week, without much expense or labor, and I could know, with substantial accuracy, whether cash was being properly paid over and receipted for by the various treasurers.

NO LOSS TO FRANKLIN COUNTY.

There will be no loss to the county by the defalcation at Greenfield. The deficiency has already been made good

to within \$2,200, and the county has some pledge of the bondsmen of the late treasurer for the amount at an early day.

NATURALIZATION.

I take the liberty to renew some of the recommendations contained in the report of last year.

By the returns from the police court at Williamstown, it appears that that court is still exercising the jurisdiction of naturalization, although the court has no clerk. This is the fourth time I have called the attention of the Legislature to what seems to me a great practical question. If this smallest of the inferior courts can exercise this great power of making citizens of aliens, then nine other inferior courts of the State have the same power. And more than this: if they have jurisdiction they are bound to exercise it, and persons living in their respective districts cannot go to other inferior courts which do have a clerk. Worcester county will best illustrate what is meant. In that county are four district courts not having clerks. The justices of those courts do not believe they have power to naturalize, and for several years persons residing in the territory within the jurisdiction of those courts went to the central district court of Worcester to be naturalized. When Attorney-General Waterman gave his opinion that the court at Williamstown, by appointing a clerk, could naturalize, the central court declined to entertain petitions for naturalization from persons residing outside of its territorial jurisdiction. But the other courts not having clerks did not take up the work. The result is that a cloud rests upon the citizenship of perhaps thousands of people in the Commonwealth, from no fault of their own.

And there is much inconvenience, to say nothing of expense, by compelling persons to go to the superior court, or to the United States courts, when, if the court at Williamstown is right, there is a competent tribunal close at hand. I am not urging any extension of the power of inferior courts in this behalf, but of a determination of the question as to what courts have this great power.

I think the opinion of the justices of the supreme judicial court may well be required. Since my last report, the

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supreme court of Maine has given an opinion that the municipal court at Lewiston has no power to naturalize. The court there has no clerk except a recorder appointed by the judge, precisely like the courts not having clerks in this State. Dean, Pet. 83 Maine 489.

JURISDICTION OF SPECIAL JUSTICES OF COURTS.

The supreme court of Massachusetts has again decided that, in general, a special justice sitting in a case, must account on the record for the absence of the standing justice. This has been the law since the case of *Dike vs. Story*, 7 Allen 351, but special justices have not, apparently, received notice of the decision. I still find vouchers for expenses of inquests held by special justices with nothing on the record to show why the standing justice did not do that work.

Would it not be well to revamp section 25 of chapter 154 of the Public Statutes, and remove from it what the highest court calls "obscure," and "complex?" (*Dike vs. Story supra*. Com. *vs. Fay*, 151 Mass. 381, and case just decided in 154 Mass.)

COUNTY COMMISSIONERS TRADING WITH THEMSELVES.

I am not yet able to see why state and city officers should be forbidden to trade with the State or the cities, while county officers are skipped. In Hampden county, the chairman of the commissioners is apparently one of the largest, if not the largest, dealers in supplies to the county institutions, his bills aggregating as much as \$1,000 a year in some years. I mention Hampden, because it would not be just to the other counties where I believe the evil, if it be one, does not longer exist. The keeper of a jail or house of correction or truant school ought to have open to him the "markets of the world." He may buy as agent of the commissioners, or the commissioners may furnish all supplies. The law is this: "The county commissioners shall, without extra charge or commission to themselves or to any other person, procure or cause to be procured all necessary supplies for the jails and houses of correction, to

be furnished and purchased under their direction, and at the expense of the county." (Section 53, chapter 220, Public Statutes.)

In these days of doubtful politics it is easy to see why a master of an institution would wish to conciliate the county commissioners or the chairman; and if he knows he is to buy of the chairman, who may or not be present and acting (both or either of them) when the bills are approved, he is not apt to fear much cutting down in the bills of goods he has ordered. The commissioners with their knowledge of the wants of the public institutions under their charge, have great advantage over all competitors. The record in Hampden does not show that, when the chairman's bills are up for the approval of the board, a special commissioner is called in who might testify that he would have sold fifty barrels of flour to the jail for a quarter of a dollar less a barrel than charged by the chairman. I had hoped the detailed report of the county treasurers would cure this evil, but it is probable the people do not yet appreciate the new document now required by law. A statute in aid of the report I am sure would be of public utility.

BONDS OF COUNTY OFFICERS.

As the money now received by clerks and justices of inferior courts and trial justices is mainly payable to cities and towns, and not to counties, it is important to inquire whether the bonds, as now conditioned, are broad enough to cover all contingencies.

EXAMINATION OF BONDS.

Chapter 32 of the Acts of 1885 provides for the examination annually of all official bonds which are in the custody of the treasurer and receiver-general, but I do not find any law requiring any examination of the official bonds which are in the custody of county treasurers. As these are far more numerous than any other official bonds, it would seem important that they should be examined at least once a year.

It may not be impertinent to call attention to the act of 1885 *supra*, and to section 6 of chapter 26 of the Public

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Statutes, which requires the superior court to examine the bonds of medical examiners once a year. It is doubtful, I suppose, whether the duty imposed upon the court by these statutes is judicial, and therefore constitutional. If constitutional, the examination made by the court must be a judicial one, on evidence properly brought before the court. A justice could hardly be required to go from the county seat, say at Barnstable, to Provincetown, to look at the books of the assessors, or inquire as to the financial status of a surety on the bond of a medical examiner. The increased burden laid upon that court would perhaps justify a release from the work of examining sureties on bonds.

RECEIPT FOR PRISONER UPON THE MITTIMUS.

It will greatly facilitate examining accounts if the officer in charge of a penal or reformatory institution be required to give a receipt, on the original warrant of commitment, for a prisoner. Ordinarily, the presence or absence in the files of a mittimus determines whether or not a defendant has been committed. The record may show that the order of the court was "committed," when the defendant did not go down. He may have paid the officer at the station, or on the way to prison. The officer's receipt would show the fact at a glance, and then it would require collusion on the part of the clerk or magistrate, the committing officer, and the officer in charge of the institution, to accomplish the most obviously easy way of cheating, if any one making up the records of the courts desired to cheat.

UNIFORM BLANKS.

The time has come I think to say a word about uniform blanks in the inferior courts, and before trial justices. That these should be practically uniform goes without saying, and yet there is apparently a greater variety now than ever before, although chapter 285 of the Acts of 1888 provided for uniform blanks and dockets, to be approved by the attorney-general.

The act is well nigh a dead letter. I find the printing bill in inferior courts in one of the large counties is \$781.45,

not to include what was paid for “supplies,” which in some cases I apprehend means printing. Chapter 285 should be made effectual some way.

County commissioners, who now approve bills for incidental expenses of courts, might refuse to pay for printing unless the forms have the *imprimatur* of the attorney-general upon them.

It should seem that all superfluous forms and fees have been cut off, and that now is a favorable time to provide the most simple, and at the same time the best, form of blanks. I do not see why this should not be done in all the courts, high and low. A small committee from the clerks most conversant with criminal business, to advise with the attorney-general, would readily accomplish the desired work.

UNIFORM VOUCHERS.

I repeat from last year's report the following : —

“I recommend that some competent authority be designated to prescribe a uniform system of vouchers for officers' and witnesses' fees in all the courts, and for a uniform system of certificates to county and town treasurers. Section 77 of chapter 155 of the Public Statutes is not easy of enforcement, and there is no uniformity in the practice of different courts and magistrates. But for that statute I might, perhaps, now direct how receipts may be taken.”

This may seem a small matter ; but when it is remembered that the vouchers which this office encounters in examining the several officers, whose receipts and expenditures approximate \$6,000,000, are hundreds of thousands in number and infinite in form and variety, it will appear how essential is some degree of uniformity.

AUDITORS' BILLS.

Question has been made in some of the counties as to the proper disposition of the bills of auditors and masters, after their presentation to the court for allowance. It has seemed to me that the original bills should be transmitted to the treasurer, with or without the order of the court for payment. The provisions of sections 7, 8 and 9 of chapter

- 23, Public Statutes, seem broad enough to require this. If not, then chapter 206 of the Acts of 1890 ought to cover the case. But it is denied in one quarter that an auditor's bill is an "incidental expense" of a court. (See section
- 23, chapter 153, Public Statutes.) I do not see why such bills are not "incidental" to a sitting of the court, as much as an officer's bill, or that of the chaplain, or for meals of jurors, or for expert witnesses. (Clark petition, 104 Mass. 537.) And all these are approved by the court.

ORDER OF THE COURT FOR PAYMENT.

It would seem, too, that in all cases there should be an order of the court for payment. Section 23, chapter 153, Public Statutes, *supra*, specifically provides that the court "shall receive, examine and allow" all bills, and shall "order payment thereof." In the majority of counties, at present, no order of payment is made, but the original bills are dumped into the treasury by the clerks, or by the parties holding the bills. In Middlesex, I am informed by the clerk that auditors sometimes take their bills into Suffolk, and get them allowed by some justice, and then the bill is presented to the treasurer of Middlesex, without knowledge of the clerk of the court.

There is no express statute, and no uniform practice, requiring a record to be kept of bills allowed and paid by county treasurers upon the orders of the courts. If the court, and not a justice, must allow these bills, why is not the clerk the proper certifying officer of the court, and why should not a record be kept of every judicial or ministerial act of the court? The fact that in Worcester county an auditor's bill was presented to one justice, and by him cut down twenty-five per cent., and then was presented to another justice at the next sitting of the court, in the form of an original bill for the full amount charged in the first bill, and was allowed and paid, shows the importance of having some kind of a record of the incidental expenses of the courts. The facts in the Worcester case referred to are being investigated by the superior court.

Some light may be thrown upon the question by the dictum of Chief Justice Gray in *Fessenden v. Nickerson*,

125 Mass. 316. The question there being whether the parties or the county should pay an auditor's bill, the court said: "An order should be entered determining the compensation of the auditor, and directing that it be paid by the county, and a copy of that order transmitted by the clerk to the treasurer."

This dictum and the language of the statute above referred to certainly lay a good foundation for a "court pay roll," so appropriate in Hampden and some other counties. Let all the bills of a sitting of the court be duly entered on the roll, and be presented to the justice with the original bills duly approved by the sheriff, district attorney, or other proper officer. The court could then "receive, examine and allow" the bills, and the clerk could draw the order for payment, "enter" it, as Judge Gray says, and transmit a copy of it, with the original bills, to the treasurer. The courts might, perhaps, determine this matter by general rule or order. Something certainly ought to be done.

PAYMENT OF STENOGRAPHERS.

It seems that stenographers are to be paid by the counties "upon the certificate of the presiding judge as to (such) attendance." (Act of 1885, chapter 291.) Here is an act of the judge and not of the court. It is doubtful if the legislature intended any method of certification or payment of these latest incidental expenses of the courts, different from those already provided for in the statutes. One broad paragraph could regulate the whole business, and at the same time simplify matters considerably.

PAYMENT OF SALARIES OF ASSISTANT DISTRICT ATTORNEYS.

These are all paid by the counties, except in Suffolk, where the State pays them. The office is regarded as a State office like that of district attorney, who is paid by the State. There should at least be uniformity. I have not been able to ascertain why the State should pay the assistants in Suffolk, and not in the other districts.

RECENT LEGISLATION.

Chapter 440 of the Acts of 1890, which abolished costs, as such, cast upon towns and cities the expense of criminal prosecutions in the inferior courts, and gave in return the fines paid in said courts, has now been in operation fifteen months. In 1891 the act was extended to trial justices; and fines imposed in the inferior courts and before trial justices and paid after commitment, were given to towns and cities where the offenses were committed. Owing to the passage of the so-called "Drunk Law" (Chapter 427, Acts of 1891), which took effect July first of that year, it is difficult to speak with much accuracy of the effect of chapter 440, so far as revenue is concerned.

I believe, however, that chapter 440 meets with general approval among those, not financially interested, who have most to do with the administration of criminal law. How much revenue has been taken from the counties by reason of this act cannot be stated, because the chief source of revenue was removed by taking away the power to impose a fine for drunkenness. One objection to the law was that it would tend to reduce pecuniary penalties for crimes and misdemeanors. That proves to be true only in a few courts, and the responsibility for such result is upon the court. Every magistrate is bound to impose such penalty as shall be fitting to the offense committed.

It cannot truly be said that the legislature has expressed itself as in favor of cutting off the costs or expense of criminal prosecutions. Chapter 440 simply provides that the question shall be determined by the court, in presence of the officer and of the defendant, where, if one cent shall determine whether the imprisonment resulting from non-payment of fine shall be 40 or 90 days, the court shall declare the sentence, and not leave it to the clerk to foot up and announce the fine and costs in accordance with some iron rule of the fee system. When chapter 440 was before the legislative committee, the clerk of one of our inferior courts suggested to me that the word "may" should be made "shall", in that part of section 3 which says the

court *may* impose a fine large enough to include the whole or any part of the expense of prosecution. "For," said he, "our judge is a crank, and never will impose anything that the statute does not require." But the word *shall* is not very appropriate when applied to a judge in respect to his doing his obvious duty, and was not inserted in the law.

What is a justice of the superior court to infer when he reads upon a complaint, appealed from some court or magistrate, that the sentence below was \$50 for a liquor nuisance? He examines the papers and finds there was a search warrant (and the general court in 1888 said \$10 might be added arbitrarily for such warrant), that the expense for officers' and witness' fees was \$15, and yet the fine is the minimum allowed by law. The case is tried on appeal and \$10 more of expense accrues, and the defendant is again convicted. If the justice feels that he ought not to throw away the \$35, and imposes a fine of \$100, it will at least be said that both magistrates could not be right, and the attorney for the defendant may say his client is punished for exercising his constitutional right of appeal. I think this matter will settle itself. As the fines go to cities and towns, if these fall off too much there will be a clamor that will reach even the ears of a crank on the bench.

I have a statement in writing from a magistrate, certifying his opinion that the abolition of the court fee (\$2.35) would not take any money out of the county treasury. If that memorandum were exhibited to him now, I apprehend the penalty for misdemeanors in his court would be slightly increased in all cases.

There is a general acquiescence in the principle and the policy of the act in question. The Legislature is absolute in the matter of costs, and that distribution which imposes a large share of the burden upon cities and towns is local option carried to its legitimate end. If the sale of liquor be a great source of crime, it is only fair to place the tax resulting from that crime upon the municipality that tolerates such sale.

CONSTRUCTION OF CHAPTER 440.

The alleged weak spots in this act arise mainly, I think, from misconstruction. A year ago a case was pending in the supreme court, which settled the point that town treasurers need not sign complaints any more than they had done before the enactment of this law.

Another point has been taken in about the same localities, to wit: That in appeal and grand jury cases, the county, and not the town where the offence was alleged to have been committed, should pay the expenses of prosecution in the lower courts.

It seems to me there can be no doubt when the chapter is carefully examined. Section 2, as amended, provides that in a criminal case, tried in any police, district or municipal court, or before a trial justice, the fees and expenses of officers shall be paid by the city or town where the offence was committed. How is it material that there is an appeal or holding to the grand jury? The case is tried and disposed of, so far as the lower tribunal is concerned. It is just as important that the officers should be promptly paid, in such cases as well as those where sentences are complied with.

I do not see how section 8 can be disposed of so easily. "All fees and expenses" not paid at the end of a trial, "shall be certified at the end of each month to the treasurer of the city or town liable therefor, and such treasurer shall pay the same to the parties entitled thereto." In some counties officers had to wait more than six months to get their fees in such cases.

By section 10 it is provided that the fees paid or certified to towns in the lower courts shall be noted in the papers that go up to the higher court; but this is only for information there, so that the fine can be made large enough to cover all expenses in both courts. This is the construction I put upon the law, and is the construction put upon it everywhere, I believe, except in Norfolk and Plymouth counties. In the southeastern district, the district attorney has taken the other view of the law, and certified for payment to the county treasurers the fees noted on appeal and grand jury

cases from the inferior courts, although those fees had in most cases already been paid by the process described in section 8 *supra*. The clerks of some of the courts were surprised to receive checks from the county treasurer for fees they did not understand to be due. Some of them sent them back to the county treasurer, others paid them over to the towns which had already paid the same bills.

The amounts paid, illegally, as I think, by the treasurers of Plymouth and Norfolk, are several hundred dollars. Whether it can be recovered I do not know. The Public Statutes provide that where a treasurer pays money to a county officer without authority of law he shall be personally liable. (Chapter 23, section 10.) Whether a trial justice is a county officer has not yet been determined by judicial authority in this State.

The treasurers of the counties named were informed by me in a printed circular, early last year, that "all costs and expenses that accrue before trial justices are to be paid or certified to towns for payment, by the trial justices."

Another consideration is of some importance. One of the selectmen of a town inquires whether a "county case" is not made out "where a trial justice refuses to take jurisdiction and sends the case to the grand jury?" I answer no. The statute was intended to cut off, or greatly restrain, this practice. Trial justices will be compelled to take jurisdiction and find out whether there is any case before incurring expense in a higher court. If trial justices can throw the expenses of doubtful cases upon the counties by declining jurisdiction, they will clog the superior court.

This same selectman states another case, which should be remedied at once. I have repeatedly called the attention of the Legislature to it.

"In case of a warrant issued by a trial justice twenty miles away from the town where the defendant and witnesses reside, and wherein a trial justice resides, and the precept reads as usual 'to bring the defendant before the subscriber or some other trial justice in said county,' and said town is liable for the costs, why should not the officer arraign the man before the local trial justice instead of taking him twenty miles off and more than quadrupling the expense?"

This intelligent selectman might have stated a stronger case still, and asked why an officer should have power to arrest a man without a warrant in Hyde Park and carry him before a magistrate in Bellingham for trial? The Legislature alone has power to prevent this evil.

FINES TO TOWNS AND CITIES.

Last year an act was passed giving to towns and cities the fines imposed in the inferior courts and paid after commitment. There is much to be said, since that act was passed, in favor of compelling the towns and cities to pay their witnesses.

But as such a law would restore the old condition of things in respect to the non-payment of witnesses, I do not recommend any change in this regard. But here is further justification of the law compelling towns and cities to pay all expenses in the lower courts.

ILLEGAL SENTENCES.

It seems to me that some courts and magistrates have imposed illegal sentences, in some cases.

I find on examination of warrants of commitment that fines and costs are still imposed, and in other cases fines and expenses in separate sums. For instance, for illegal sale of liquor the penalty in one case was a fine of \$50 and \$1.40 expenses. I apprehend that defendant might have been discharged on *habeas corpus*. The fine should have been \$51.40, in one lump, if the court was looking for the minimum. The expense is to be stated separately only where the maximum fine is deemed an inadequate penalty for the offence committed.

Sooner or later hair splitting will cease, and a round sum will be imposed as a fitting penalty for every offence. It is to be hoped also that, sooner or later, there will be in the Commonwealth a nearer approach to uniformity of sentence in all the courts, especially in crimes of avarice, like liquor nuisances, gambling houses and houses of ill-fame.

It is easy to excuse the minimum sentence where sudden temptation, passion or hunger lead to misdemeanor. But

where avarice inspires the commission of the offences that lead to so many other crimes and to so much misery and suffering, the public will better be satisfied, in my judgment, with the maximum rather than the minimum punishment.

REVENUE FROM THE INFERIOR COURTS.

The question of revenue from the inferior courts will inevitably be discussed by those who desire the repeal or material amendment of the law of 1891 relating to drunkenness.

For convenience I give a table showing the fines and costs received in the year 1890 and the fines and expenses in 1891 : —

	1890.	1891.
From Police Courts, ...	\$79,272 54	\$75,946 97
From Municipal Courts, ...	85,890 94	63,184 85
From District Courts, ...	95,882 37	82,150 48
Totals, ...	\$261,045 85	\$221,282 30
Loss, ...		\$39,763 55
FROM TRIAL JUSTICES.	1890.	1891.
Fines and Costs, ...	\$22,221 22	\$16,509 23
Loss, ...		5,711 99

The shrinkage is only \$45,000 in round numbers, and more than half of this is in Boston, where alone are municipal courts.

ARRESTS IN 1891.

From the report of the prison commissioners, it appears that in 1891 there were 87,114 arrests in the State, an increase over 1890 of 6,270.

Of this increase Boston furnished 3,640, or about 60 per cent. When we keep in mind the fact that chapter 427, Acts of 1891, which took away the pecuniary penalty for drunkenness, has been in force since July first, it will be

apparent that the law which abolished costs, as such, has not materially affected the revenue that comes from the criminal courts.

FINES IN THE SUPERIOR COURT.

The board of police of Boston report that "the average amount of fines imposed by the courts (during the decade) was \$94,597.16; in 1891 it was \$133,169.47, or \$38,572.51 more than the average."

From what has gone before it is evident that in the higher court there is not that seeking after the minimum which appears in some of the inferior courts.

OMISSIONS IN THE NEW DRUNK LAW.

There is no provision in chapter 427 of the Acts of 1891 for paying officers, whose compensation comes solely from fees, in cases where persons arrested by such officers are discharged by probation officers under the statute.

Consequently there is great confusion and lack of uniformity in the matter of payment of these officials. An amendment of the act seems necessary. To help, in drafting, I suggest the following:—

Where an officer, whose only compensation for services in criminal proceedings comes from the taxable fees, makes an arrest for drunkenness, and the person arrested is discharged by a probation officer without being brought into court or before a trial justice, the officer making such arrest shall be entitled to the same fees as in cases where persons arrested are taken into court, or before a trial justice, and complained against. If the arrest be made without a warrant, the officer making the same shall make a sworn statement in writing of his fees, in the nature of a return upon a precept, which statement shall be left with the probation officer, who shall deliver the same to the court or trial justice having jurisdiction. Where trial justices, as probation officers, discharge, without complaint, persons arrested for drunkenness, they shall be entitled to the same compensation as in cases where there are trials.

PAYMENT OF DOG DAMAGES.

The method of payment of dog damages and the fees of the appraisers, as done at present, is vexatious and unsatis-

factory. The treasurer is bound to pay claims within ten days from the time they are allowed. He pays by check, on a schedule received from the county commissioners, showing name of claimant, place of residence, and amount of claim. The treasurer sends out his checks, and waits for their return. There may be half a dozen post-offices in the town or city in which resides the person to whom the check is sent. There may be half a dozen men of the same name in the town or city, and the treasurer has no means of identification. The check may fall into the wrong hands, the real owner may hold it in his pocket weeks or months, and the treasurer has nothing to show for the check he has drawn except the stub on his check book, the check alone, when endorsed and returned, being the evidence of payment.

I therefore recommend that the law be amended so that a schedule of dog damages and appraisers' fees, as prepared by the county commissioners, shall be sent to each city and town treasurer in a county by the county treasurer, together with a check for the amount due persons in each city and town, and that the city and town treasurers shall disburse the same to the proper persons.

Being on the ground, the local treasurers will be able to identify all claimants, and more promptly pay this fast-increasing class of creditors.

THE TABLES.

Some comparative statements from the tables are interesting. The treasurers have collected in taxes \$56,000, in round numbers, more than last year. They have received from the courts \$120,000 less than last year. This is because fines mainly go to the cities and towns. Sheriffs pay \$16,000 less than last year, and of this shrinkage \$12,000 is in Middlesex. This may come from less criminal business, smaller fines, or more imprisonment. This column varies greatly from year to year. The jailors shrink only \$3,000. The houses of correction fall off \$21,000, mainly in Plymouth, Bristol, Essex and Middlesex; the latter losing \$12,000, mainly I suppose from the legislative blow at the brush department in that county.

22 CONTROLLER OF COUNTY ACCOUNTS. [Feb.

Berkshire, Hampshire and Worcester show an increase, — Worcester a large one.

I believe the houses of correction are nearly full, — the increase coming largely from commitments for drunkenness under the law of 1891.

Dog licenses yield \$4,000 less than last year. The clerks of the courts pay over about the same sums, notwithstanding the loss from "orders and copies" by recent legislation, for which they are not to blame.

The total receipts of the treasurers exceed those of last year by \$182,000. Some items of expenditure may be noticed. Interest has increased by \$2,000. This is from increase of temporary loans (\$35,000) for new county buildings and truant schools.

For support of prisoners \$6,000 less than last year has been paid.

The dog damages and dog money refunded to cities and towns appears to be \$13,000 less, but this has no significance, some treasurers paying over in December, and others carrying forward a balance to the new year.

Highways, bridges and land damages have increased by \$125,000, mainly in the Connecticut River counties.

The building and repairs of county buildings are \$4,000 less than last year, notwithstanding that new court houses are in process of erection at Taunton, Fall River and Brockton.

Of county debts \$33,000 more than last year has been paid. The expenses of criminal prosecutions have fallen off \$104,000. This is largely because cities and towns now pay their own officers' fees and salaries.

Expenses of terms of court are \$12,000 less. This refers to the superior court.

Medical examiners' bills have slightly increased, as have those for printing and stationery, and for copying, recording and indexing.

Last year there was a miscellaneous column of \$77,000. This year that column is reduced to \$9,000, and new details inserted.

The balances on hand at the end of the year aggregate \$461,000, as against \$458,000 last year.

CLERKS OF COURTS.

The item of interest here is the fact that civil entries have yielded \$4,293 more than last year; *i. e.*, there have been 1,431 entries more than in 1890. The increase is distributed all over the State, except in Nantucket and Worcester, where there is a trifling loss.

It is remarkable that the largest increase is in the extremities of the State, Barnstable and Berkshire leading, with Dukes County next. Of the large counties, Middlesex leads, Plymouth gains handsomely, while the superior court of Suffolk shows a gain of 16 per cent.

The new writs, I apprehend, are mainly for tort. There is evidently an increase of litigation. It is not so clear that there is an increase of business.

CRIMINAL BUSINESS IN THE SUPERIOR COURT.

The criminal business in the superior court, for two years, will be shown by the following table. The year 1889 is taken because a change of criminal law took place in 1890 (chapter 440).

	1889.	1891.	Reduction.
Pleas of guilty, ...	1,901	1,722	179
Jury trials, ...	1,412	1,201	211
Verdict of guilty, ...	862	745	117
Verdict of not guilty, ...	464	403	61
Disagreements of jury, ...	86	53	33
Nol prossed or quashed, ...	687	550	137
Placed on file, ...	1,092	810	282
Sentenced, ...	2,227	1,973	254

Prosecutions and sentences in the inferior courts for the same years:—

	1889.	1891.	Reduction.
Prosecutions, ...	83,562	73,911	9,651
Sentences, ...	66,703	56,397	10,306

Commitments.—1889, 34,094; 1890, 33,290; 1891, 27,795. A reduction from 1890 of 5,495.

24 CONTROLLER OF COUNTY ACCOUNTS. [Feb.'92.]

Here is a reduction of 211 jury trials, of 117 convictions, and of 254 sentences in the higher court, and in the lower courts a reduction of 9,651 prosecutions and of 10,306 sentences.

So it appears that, notwithstanding the new law relating to drunkenness, there has been a great falling off in criminal business. But for that law the reduction would be surprising.

Unless a better reason can be given, I shall attribute much of this reduction to chapter 440 of the Acts of 1891, which has caused a careful examination of complaints before making arrests.

EDWARD P. LORING,
Controller of County Accounts.

APPENDIX.

TABLE No. 1.—Returns of County Treasurers for the Year ending Dec. 31, 1891.

RECEIPTS.

TREASURER.	County.	Tax Collections.	Courts.	Naturalization.	Sheriff.	Jailers.	Masters of Houses of Correction.	Dog Licenses.
Clarendon A. Freeman,	Barnstable,	\$18,000 00	\$486 70	—	\$30 50	\$116 33	\$232 35	\$3,034 20
George H. Tucker,	Berkshire,	75,000 00	2,512 47	\$455 00	3,873 37	—	2,227 32	8,327 20
George F. Pratt,	Bristol,	170,000 00	1,266 76	1,492 00	2,484 53	1,764 50	30,075 97	15,622 60
John S. Smith,	Dukes County,	7,503 55	413 00	5 00	500 00	—	—	428 60
E. Kendall Jenkins,	Essex,	222,890 00	3,758 01	1,458 00	4,428 70	465 34	19,385 95	22,889 70
E. A. Newcome,	Franklin,	33,064 73	465 96	—	620 00	—	1,260 53	4,163 50
M. Wells Bridge,	Hampden,	98,000 00	2,158 02	1,200 00	3,249 63	—	4,756 11	10,449 00
Lewis Warner,	Hampshire,	42,000 00	427 49	238 00	755 00	65 63	1,197 57	5,334 80
Joseph O. Hayden,	Middlesex,	270,000 00	5,319 58	1,205 00	10,545 26	2,849 87	70,729 83	37,885 80
Samuel Swain,	Nantucket,	3,500 00	7 50	—	100 00	—	—	290 70
Charles H. Smith,	Norfolk,	105,403 73	1,760 20	203 00	1,689 91	—	3,299 91	15,874 40
Albert Davis,	Plymouth,	65,000 00	786 52	899 00	1,622 38	813 73	1,179 27	13,191 60
Edward A. Brown,	Worcester,	150,000 00	3,481 13	2,091 00	4,739 41	6,313 38	12,369 06	27,811 00
		\$1,260,362 01	\$22,873 34	\$8,746 00	\$34,636 69	\$12,388 78	\$146,713 87	\$166,201 10

TABLE No. 1. *Returns of County Treasurers for the Year ending Dec. 31, 1891* — Continued.

RECEIPTS.

TREASURER.	County.	Interest.	Cities and Towns on Account of Highways and Bridges.	Loans.	Clerks of Courts, Fees.	Miscellaneous.	Truant Schools.	Balance on Hand Jan. 1, 1891.	Total Receipts.
Clarendon A. Freeman,	Barnstable,	-	\$300 00	\$14,000 00	\$355 50	\$763 57	-	\$952 44	\$38,271 59
George H. Tucker,	Berkshire,	\$205 98	-	25,000 00	1,372 58	545 80	-	25,314 50	144,834 22
George F. Pratt,	Bristol,	1,833 66	-	20,000 00	2,287 27	2,161 23	-	139,706 55	388,665 07
John S. Smith,	Dukes County,	-	-	1,500 00	66 00	6 00	-	1,437 11	11,867 26
E. Kendall Jenkins,	Essex,	1,827 06	-	130,000 00	3,895 10	426 98	\$1,457 39	117,848 14	530,728 37
E. A. Newcome,	Franklin,	-	570 93	8,500 00	827 67	114 51	-	19,066 57	68,684 40
M. Wells Bridge,	Hampden,	146 73	1,699 16	198,000 00	2,351 86	1,290 88	-	1,999 08	825,300 47
Lewis Warner,	Hampshire,	103 42	-	63,000 00	891 20	52 20	-	1,289 87	115,365 18
Joseph O. Hayden,	Middlesex,	741 45	15,446 15	231,000 00	6,918 14	1,466 64	-	43,592 17	697,099 89
Samuel Swain,	Nantucket,	-	-	-	68 75	1 00	-	223 01	4,200 96
Charles H. Smith,	Norfolk,	64 91	-	113,000 00	1,748 05	108 75	5,033 05	8,198 81	256,884 72
Albert Davis,	Plymouth,	123 03	5,725 00	90,000 00	1,147 55	12,186 60	-	13,350 22	205,524 90
Edward A. Brown,	Worcester,	1,245 54	-	10,000 00	3,328 22	537 61	-	86,814 80	308,731 15
		\$6,291 78	\$23,741 24	\$904,000 00	\$25,257 89	\$19,661 77	\$6,490 44	\$469,903 27	\$3,066,168 18

TABLE NO. 1. — *Returns of County Treasurers for the Year ending Dec. 31, 1891* — Continued.
EXPENDITURES.

TREASURER.	County.	Interest.	Support of Prisoners.	Salaries.	Dog License Money re- funded and paid for Damages.	Highways and Bridges and Land Damages.	Building, Repairing and Furnishing County Buildings.	Paid on Principal of County Debt.
Clarendon A. Freeman, ...	Barnstable, .	\$279 44	\$1,655 83	\$5,624 91	\$3,047 20	\$1,181 24	\$682 71	-
George H. Tucker, ...	Berkshire, .	8,637 77	9,384 26	22,594 27	6,375 36	769 82	2,331 72	\$10,000 00
George F. Pratt, ...	Bristol, . .	13,212 50	45,307 87	47,196 92	15,145 57	799 66	51,039 96	20,000 00
John S. Smith, ...	Dukes County, .	619 12	332 44	2,039 60	426 60	200 00	-	-
E. Kendall Jenkins, ...	Essex, . . .	12,003 35	62,126 63	41,439 75	22,370 16	26,496 09	16,182 26	100,000 00
E. A. Newcome, ...	Franklin, . .	2,295 69	2,945 94	7,882 00	2,989 52	1,703 58	2,796 29	14,900 00
M. Wells Bridge, ...	Hampden, . .	17,920 04	9,883 38	34,695 95	10,425 60	135,081 30	2,609 43	4,000 00
Lewis Warner, ...	Hampshire, .	4,917 53	4,112 39	12,952 87	4,982 50	29,168 71	1,610 35	8,000 00
Joseph O. Hayden, ...	Middlesex, .	10,475 68	116,042 87	64,649 19	41,910 46	28,180 98	40,666 70	55,000 00
Samuel Swahn, ...	Nantucket, .	-	102 83	1,404 64	426 80	-	524 64	-
Charles H. Smith, ...	Norfolk, . .	2,439 83	14,873 91	18,423 14	16,269 39	5,894 30	6,006 55	-
Albert Davis, ...	Plymouth, . .	4,392 98	4,592 50	20,934 44	12,748 08	15,563 92	72,697 82	-
Edward A. Brown, ...	Worcester, . .	55 00	21,859 22	59,845 33	27,813 98	-	2,825 20	-
		\$77,248 93	\$263,209 07	\$339,683 01	\$164,930 72	\$244,989 60	\$199,878 13	\$211,900 00

TABLE No. 1. — *Returns of County Treasurers for the Year ending Dec. 31, 1891* — Continued.

EXPENDITURES.

TREASURER.	County.	Paid on Temporary Loans.	Expenses Criminal Prosecutions.	Expenses Terms of Court.	Medical Examiners and Inquests.	Auditors and Masters.	Sheriff For Custody of Prisoners.	Expenses of District and Police Courts.
Clarendon A. Freeman, ...	Barnstable, .	\$11,000 00	\$2,123 73	\$1,744 43	\$260 18	\$297 50	\$20 00	\$352 41
George H. Tucker, ...	Berkshire, .	25,000 00	8,251 98	7,227 74	668 00	381 00	100 00	2,105 67
George F. Pratt, ...	Bristol, . .	-	15,480 61	18,472 54	1,558 90	1,508 93	-	3,234 75
John S. Smith, ...	Dukes County, .	1,500 00	865 11	958 61	19 00	66 42	25 00	-
E. Kendall Jenkins, ...	Essex, . .	30,000 00	22,528 07	19,569 05	1,945 80	1,744 85	-	-
E. A. Newcome, ...	Franklin, . .	8,500 00	5,667 04	4,107 68	326 60	-	40 00	-
M. Wells Bridge, ...	Hampden, . .	65,000 00	7,599 36	14,580 81	1,446 10	729 00	50 00	1,783 31
Lewis Warner, ...	Hampshire, .	30,000 00	3,880 24	5,369 38	242 00	238 81	30 00	509 50
Joseph O. Hayden, ...	Middlesex, .	201,000 00	37,314 44	26,840 80	3,324 00	5,645 75	150 00	-
Samuel Swain, ...	Nantucket, .	-	191 30	1,248 35	7 60	-	-	-
Charles H. Smith, ...	Norfolk, . .	113,000 00	24,379 97	12,187 19	646 40	3,364 62	-	-
Albert Davis, ...	Plymouth, .	30,000 00	7,394 21	13,242 22	414 50	482 50	20 00	-
Edward A. Brown, ...	Worcester, .	10,000 00	22,926 37	17,387 88	1,519 30	2,606 15	200 00	8,241 79
		\$525,000 00	\$158,608 43	\$142,834 18	\$12,378 38	\$17,065 53	\$685 00	\$16,177 43

TABLE No. 1. — *Returns of County Treasurers for the Year ending Dec. 31, 1891* — Continued.

EXPENDITURES.

TREASURER.	County.	Copying, Recording and Indexing.	Printing and Stationery.	Law Libraries.	Fuel, Light, etc., County Buildings.	Truant School.	Commitment of Insane Persons.	Miscellaneous.
Clarendon A. Freeman, ...	Barnstable, .	\$236 00	\$529 50	\$355 50	\$537 73	-	\$96 89	\$423 79
George H. Tucker, ...	Berkshire, .	633 80	964 59	408 00	-	\$3,239 18	1,201 43	-
George F. Pratt, ...	Bristol, .	5,109 56	2,481 22	411 90	5,834 22	4,371 14	1,616 01	601 90
John S. Smith, ...	Dukes County, .	-	234 05	-	391 48	-	27 91	196 00
E. Kendall Jenkins, ...	Essex, .	6,345 00	2,908 80	3,458 00	10,057 36	20,597 92	3,744 91	44 00
E. A. Newcome, ...	Franklin, .	-	860 84	1,239 98	1,289 03	-	433 52	* 4,517 53
M. Wells Bridge, ...	Hampden, .	-	1,048 70	725 15	8,701 47	3,176 50	1,102 19	432 92
Lewis Warner, ...	Hampshire, .	1,132 50	1,631 30	1,168 39	1,801 78	497 47	399 86	1,158 02
Joseph O. Hayden, ...	Middlesex, .	17,071 07	7,193 61	3,205 00	5,311 54	-	-	387 77
Samuel Swain, ...	Nantucket, .	50 00	145 35	-	56 41	-	-	-
Charles H. Smith, ...	Norfolk, .	673 60	2,549 00	-	4,296 69	9,322 14	1,162 80	721 84
Albert Davis, ...	Plymouth, .	1,030 00	2,036 71	164 35	5,523 37	950 10	1,009 95	937 50
Edward A. Brown, ...	Worcester, .	1,979 03	2,583 32	4,184 65	6,797 08	39,574 33	2,333 84	-
		\$34,260 56	\$25,066 99	\$15,320 92	\$50,698 16	\$81,728 78	\$13,089 31	\$9,426 27

* Included under Miscellaneous is \$2,200.00 deficit in the Accounts of the last preceding Treasurer.

TABLE No. 1. — *Returns of County Treasurers for the Year ending Dec. 31, 1891* — Concluded.

EXPENDITURES.

TREASURER.	County.	BALANCE IN TREASURY DEC. 31, 1891.			Total Expenditures.	Amount of County Debt, Dec. 31, 1891.	Salary of Treasurer.
		Cash.	Deposits in Banks on Interest.	Deposits in Banks not on Interest.			
Clarendon A. Freeman, ...	Barnstable, .	\$609 87	-	\$7,111 73	\$33,271 59	\$8,180 00	\$500 00
George H. Tucker, ...	Berkshire, .	355 90	\$34,203 73	-	144,834 22	190,000 00	1,500 00
George F. Pratt, ...	Bristol, .	-	135,195 91	15 00	388,695 07	342,500 00	1,800 00
John B. Smith, ...	Dukes County, .	36 44	-	3,921 48	11,857 26	16,586 00	300 00
E. Kendall Jenkins, ...	Essex, .	821 39	126,345 98	-	530,728 37	310,000 00	2,200 00
E. A. Newcome, ...	Franklin, .	320 90	-	5,868 26	68,684 40	46,920 20	600 00
M. Wells Bridge, ...	Hampden, .	1,722 25	-	2,637 51	325,300 47	492,160 44	1,500 00
Lewis Warner, ...	Hampshire, .	81 90	1,609 68	-	115,355 18	119,000 00	800 00
Joseph O. Hayden, ...	Middlesex, .	-	33,380 03	-	697,699 89	130,000 00	2,500 00
Samuel Swain, ...	Nantucket, .	43 54	-	-	4,200 96	-	150 00
Charles H. Smith, ...	Norfolk, .	163 44	17,009 91	3,000 00	256,384 72	-	1,200 00
Albert Davis, ...	Plymouth, .	1,399 61	10,000 64	-	205,524 90	134,873 00	1,200 00
Edward A. Brown, ...	Worcester, .	698 33	75,300 35	-	308,731 15	-	2,200 00
		\$6,343 57	\$43,046 23	\$22,553 98	\$3,006,168 18	-	-

TABLE No. 2. — Returns of Clerks of Courts for the Year ending Dec. 31, 1891.

RECEIPTS.

Clerk of Court.	County.	Fees accrued prior to July 1, 1888.	Sales of Writs.	Civil Entries.	Term Fees.	Executions.	Certificates and Affidavits.	Orders and Copies.	Naturalization.	Printing Law Cases.	Payments into Court under Rules of Court.	From Other Sources.	Balance on hand Jan. 1, 1891.	Total Receipts.
Smith K. Hopkins,	Barnstable,	—	\$5 75	\$306 00	—	—	\$17 25	\$17 50	\$5 00	\$181 00	\$6,104 28	\$1 00	—	\$533 50
Henry W. Taft,	Berkshire,	—	24 61	1,005 00	—	—	184 38	13 40	—	84 50	599 32	244 74	\$987 97	8,028 86
Simeon Borden,	Bristol,	—	32 80	1,785 00	—	—	186 50	69 40	—	341 75	599 32	336 37	196 93	3,396 57
Samuel Keniston,	Dukes Co.,	—	—	57 00	—	—	1 50	7 50	5 00	—	600 00	—	—	671 00
Dean Peabody,	Essex,	\$9 60	64 15	3,234 00	—	\$13 80	253 50	367 70	3 00	554 00	2,979 71	63 10	7,988 58	16,526 14
Edward E. Lyman,	Franklin,	—	9 45	423 00	—	0 75	142 17	71 25	149 00	46 90	500 00	1 40	13 00	1,366 92
Robert O. Morris,	Hampden,	64 30	40 00	1,842 00	\$6 00	—	188 00	162 70	98 00	131 00	2,696 70	—	1,641 83	6,770 53
William H. Clapp,	Hampshire,	3 20	11 50	516 00	—	0 75	127 00	62 90	70 00	165 75	500 00	19 25	69 10	1,535 45
Theodore C. Hurd,	Middlesex,	6 10	60 05	4,836 00	48 50	—	162 45	528 64	—	1,289 45	6,268 86	—	1,615 75	14,805 80
Josiah F. Murphy,	Nantucket,	—	1 25	39 00	—	—	10 00	5 50	—	—	—	3 00	—	58 75
Erastus Worthington,	Norfolk,	—	16 35	1,338 00	4 75	1 50	104 45	233 25	21 50	160 00	300 00	37 75	47 55	2,265 10
Edward E. Hobart,	Plymouth,	—	13 30	1,062 00	—	—	24 00	28 50	—	—	—	—	—	1,127 80
John Noble (Supreme Judicial),	Suffolk,	—	5 55	1,743 00	3 20	1 25	231 00	153 00	—	896 00	10,688 36	3,428 39	22,209 27	39,359 12
Joseph A. Willard (Superior Civil),	Suffolk,	—	378 90	14,028 00	29 40	66 50	1,399 25	305 25	—	2,248 95	33,434 36*	1,717 20	—	54,207 81
John P. Manning (Superior Criminal),	Suffolk,	—	—	—	—	—	—	145 00	51 00	—	18,800 00	—	3,300 00	22,286 00
Theodore S. Johnson,	Worcester,	40 90	36 25	2,626 00	10 60	3 00	216 75	377 95	551 00	—	1,767 04	85 62	462 85	6,077 96
		\$124 10	\$689 51	\$35,340 00	\$102 45	\$87 55	\$3,075 20	\$2,539 44	\$953 50	\$6,099 30	\$55,238 61	\$5,936 82	\$38,427 83	\$178,617 31

* Balance of Special Deposits.

TABLE No. 2.—Returns of Clerks of Courts for the Year ending Dec. 31, 1891—Concluded.

EXPENDITURES.

CLERK OF COURT.	County.	Paid County Treasurer.	Retained half excess fees accrued prior to July 1, 1888.	Paid for Printing Law Cases.	Paid from Amount held under the Statute and by Order of the Court.	Paid other Parties.	Balance on hand Dec. 31, 1891.	Total Expenses.	Salary.
Smith K. Hopkins,	Barnstable,	\$355 50		\$178 00				\$533 50	\$1,000 00
Henry W. Tate,	Berkshire,	1,669 08		87 00	\$6,210 50		\$682 28	8,028 86	2,800 00
Simon Borden,	Bristol,	2,258 57		341 75	437 49		388 76	3,396 51	4,000 00
Samuel Kenison,	Dukes County,	71 00			600 00			671 00	600 00
Dean Peabody,	Essex,	4,004 05	\$4 80	554 00	3,997 15		6,996 14	15,526 14	5,250 00
Edward K. Lyman,	Franklin,	843 92					513 00	1,356 92	1,800 00
Robert O. Morris,	Hampden,	2,340 40	32 15	159 45	1,866 49		2,672 04	6,770 53	3,800 00
William H. Clapp,	Hampshire,	957 20	1 60				576 65	1,535 45	2,300 00
Theodore C. Murphy,	Middlesex,	6,918 14	3 05		4,873 86		3,010 75	14,805 80	6,000 00
Joshua F. Worthington,	Nantucket,	88 75		180 00		\$9 50	147 55	285 10	600 00
Edward E. Hobart,	Norfolk,	1,748 05			200 00			2,285 10	2,800 00
John Noble (Supreme Judicial),	Plymouth,	1,127 80		896 00	21,525 76	1,911 94	11,871 87	39,359 12	2,000 00
Joseph A. Willard (Superior Civil),	Suffolk,	3,653 55		2,246 95	17,850 00	66 00	33,434 36	64,207 81	6,500 00
John P. Manning (Superior Criminal),	Suffolk,	1,496 00			894 39		1,299 90	22,296 00	6,000 00
Theodore S. Johnson,	Worcester,	3,863 22	20 45					6,077 96	5,200 00
		\$49,823 73	\$62 05	\$4,625 15	\$57,425 04	\$1,987 44	\$64,693 30	\$178,017 31	-

TABLE No. 3.—Returns of District Courts for the Year ending Dec. 31, 1891.

RECEIPTS.

	From Defend- ants for Fines.	From De- fendants for Expenses.	From De- fendants for Portfeitures.	Complaints in Cases.	Defendants in Bastardy (Bonds)	Bail Depos- ited in Lieu of Surety.	Sale of Writs.	Entries.	Other Civil Fees.	Natural- ization.
William P. Reynolds, Justice, Barnstable.	\$156 20	\$113 44	-	\$3 00	-	-	\$3 50	\$25 00	\$17 20	-
James H. Hopkins, Justice, Provincetown.	403 00	88 07	-	7 50	-	-	14 15	32 00	29 55	-
Henry S. Lyons, clerk, North Adams.	3,572 38	185 08	-	6 00	\$3 00	-	18 25	116 00	4 75	\$274 00
W. B. Smith, clerk, Pittsfield.	2,259 50	373 99	-	-	-	-	13 25	243 00	32 00	112 00
D. J. Coleman, clerk, Great Barrington.	489 97	1,983 91	-	-	-	\$550 00	19 85	47 00	8 90	38 00
A. B. Leonard, clerk, Fall River.	5,535 00	193 85	-	16 50	-	1,000 00	19 85	123 00	48 73	604 00
T. J. Cobb, clerk, New Bedford.	3,577 05	193 85	\$60 00	12 00	-	-	24 55	268 00	41 50	630 00
A. W. Alger, clerk, Taunton.	3,445 35	78 69	-	4 50	-	200 00	23 55	184 00	33 75	439 00
G. W. Cate, Justice, Amesbury.	1,064 64	18 50	-	-	-	-	17 10	94 00	-	-
W. P. Andrews, clerk, Salem.	3,137 31	-	-	-	-	-	34 25	255 00	75 69	121 00
George Robinson, Justice, Palmer.	703 25	5 15	-	-	-	-	10 35	73 00	10 75	-
Henry Fuller, clerk, Westfield.	1,743 00	-	-	6 00	-	31 00	10 77	87 00	14 75	57 00
H. H. Chilson, clerk, Northampton.	1,743 00	-	-	5 00	3 00	500 00	31 35	199 00	18 25	162 00
F. W. Sanderson, clerk, Ayer.	1,217 53	-	-	-	-	400 00	6 95	33 00	3 50	79 00
J. S. Keyes, Justice, Concord.	1,957 00	23 92	-	-	1 00	200 00	8 17	36 00	22 50	-
J. H. Ladd, Clerk, South Framingham.	3,115 00	492 46	-	12 00	-	2,080 00	19 50	104 00	40 50	123 00
W. N. Tyler, Clerk, Cambridge.	9,691 91	4 50	-	8 50	-	700 00	62 80	490 00	400 68	71 00
Dudley Roberts, clerk, Waltham.	3,083 32	7 40	-	5 00	-	-	23 63	153 50	10 25	175 00
B. E. Bond, clerk, Woburn.	3,863 50	2 40	22 50	5 00	-	-	11 20	113 00	32 75	124 00
J. F. S. Churchill, clerk, Quincy.	4,124 75	2 82	-	7 50	-	-	26 40	189 00	121 72	296 00
B. B. Doody, clerk, Stoughton.	2,164 00	10 20	-	1 50	-	200 00	4 55	23 00	2 75	19 00
O. W. Soule, clerk, Abington.	807 98	136 50	-	1 50	2 00	-	6 00	48 00	19 25	29 00
E. A. Hathaway, clerk, Plymouth.	423 50	165 97	-	3 00	-	-	2 56	18 00	5 25	62 00
F. L. Chipman, clerk, Wareham.	1,441 70	-	-	4 50	-	-	4 65	5 00	-	26 00
E. Howard, clerk, Clinton.	1,297 10	284 54	-	-	1 00	-	23 70	78 00	13 25	174 00
C. B. Boyce, clerk, Gardner.	1,252 95	9 74	5 06	1 50	-	-	23 95	94 00	17 00	170 00
Clark Jilson, Justice, Southbridge.	939 95	-	-	-	-	-	6 03	30 00	3 88	-
A. A. Putnam, Justice, Uxbridge.	2,252 00	208 56	-	3 00	-	-	9 85	55 00	8 30	-
E. C. Bates, Justice, Westborough.	2,179 00	49 06	-	-	-	-	3 35	29 00	11 75	-
E. T. Raymond, clerk, Worcester.	807 18	-	-	-	-	-	10 50	48 00	5 75	-
	9,882 03	-	-	-	-	2,900 00	69 05	857 00	249 35	966 00
	\$77,800 16	\$6,226 30	\$87 56	\$108 50	\$10 00	\$8,511 00	\$623 36	\$4,053 50	\$1,698 75	\$4,632 00

TABLE No. 3—Returns of District Courts for the Year ending Dec. 31, 1891—Continued.

RECEIPTS.

	Rees not pay- able to Public	Authority.	Money paid into Court.	Salary from County.	From County for Criminal Costs, Wit- ness Fees.	From County other Crim- inal Costs.	City or Town By—Costs in Laws.	Other Moneys.	Balance on hand Jan. 1, 1890.	Total Receipts.
William P. Reynolds, Justice, Barnstable, . . .	-		-	\$1,000 00	\$119 95	-	-	-	\$11 65	\$1,446 44
James H. Hopkins, Justice, Provincetown, . . .	\$3 65		-	1,000 00	456 21	-	-	-	-	2,020 78
Henry S. Lyons, clerk, North Adams, . . .	18 00		-	900 00	900 00	-	-	-	-	5,899 28
W. R. South, clerk, Pittsfield, . . .	71 25		-	800 00	477 60	-	-	-	-	4,207 68
D. J. Coleman, clerk, Great Barrington, . . .	55 25		\$108 60	500 00	450 25	\$48 45	-	-	53 55	2,353 41
A. B. Leonard, clerk, Fall River, . . .	121 00		-	1,800 00	1,657 12	4 03	\$17 80	-	208 70	12,346 73
T. J. Cobb, clerk, New Bedford, . . .	205 50		60 00	1,000 00	653 30	11 56	-	-	908 30	7,686 60
A. M. Alger, clerk, Taunton, . . .	38 00		83 80	1,100 00	932 10	13 47	-	-	-	6,574 21
G. W. Cuts, Justice, Amherst, . . .	43 00		-	1,200 00	-	-	-	-	591 66	3,027 35
W. P. Andrews, clerk, Salem, . . .	77 75		25 50	1,300 00	527 90	-	-	-	-	5,554 36
George Fuller, clerk, Westfield, . . .	1 00		37 71	1,200 00	223 50	68 69	-	-	105 22	2,469 69
Henry Johnson, clerk, Westfield, . . .	62 00		-	1,500 00	270 25	-	5 20	-	-	4,488 25
H. W. Sanderson, clerk, Northampton, . . .	60 00		25 00	1,000 00	751 60	-	-	-	-	4,488 25
J. S. Keyes, Justice, Concord, . . .	9 25		-	800 00	370 00	-	-	-	46 00	2,444 32
J. H. I. Clark, clerk, South Framingham, . . .	49 75		7 00	800 00	444 84	153 98	-	-	38 61	2,434 32
W. N. Tyler, clerk, Middlesex, . . .	66 75		48 30	2,000 00	151 40	123 80	-	-	315 74	4,434 68
E. W. Tyler, clerk, Middlesex, . . .	376 85		4 20	1,400 00	147 55	100 00	-	-	1,783 22	10,607 85
Dudley Roberts, clerk, Waltham, . . .	176 85		-	849 99	100 00	12 68	10 00	-	191 75	12,247 70
P. E. Rood, clerk, Woburn, . . .	182 50		-	800 04	950 00	819 52	-	-	1,277 92	5,692 82
J. P. S. Churchill, clerk, Quincy, . . .	22 00		-	700 00	400 00	55 66	-	-	372 66	2,478 37
B. R. Dody, clerk, Brighton, . . .	20 00		-	650 00	216 15	55 89	-	-	-	1,753 84
O. W. Soule, clerk, Brighton, . . .	24 00		-	550 00	117 10	79 16	-	-	-	1,453 79
B. A. Hathaway, clerk, Plymouth, . . .	75 35		-	500 00	117 10	106 49	-	\$69 48	40 80	2,452 78
W. L. Chipman, clerk, W. Ardenham, . . .	32 00		-	596 66	50 00	-	-	-	117 75	2,419 73
Second District Eastern Worcester, . . .	54 50		5 50	900 00	209 33	-	-	-	13 63	2,419 73
First District Northern Worcester, . . .	78 50		-	800 00	351 00	-	-	-	11 70	2,483 64
Third District Southern Worcester, . . .	6 00		-	1,800 00	433 20	-	-	-	53 80	2,784 30
Clark Wilson, Justice, Southbridge, . . .	-		-	1,400 00	223 00	-	-	-	5 00	4,288 35
A. A. Putnam, Justice, Uxbridge, . . .	3 50		-	1,400 00	223 00	-	-	-	5 00	4,088 16
B. C. Bates, Justice, W. Uxbridge, . . .	23 00		-	1,400 00	145 00	-	42 90	-	50 00	2,151 39
E. T. Raymond, clerk, Worcester, . . .	-		-	2,250 00	100 00	-	-	-	-	17,173 43
	\$1,949 35		\$405 61	\$32,266 69	\$1,937 17	\$1,656 38	\$75 90	\$69 48	\$6,266 53	\$157,978 25

TABLE No. 3. — Returns of District Courts for the Year ending Dec. 31, 1891 — Continued.

EXPENDITURES.

	County Treasurer.	City or Town Treasurers.	Complain- ants or Informants.	Other Persons.	Officers.	Witnesses.
William P. Reynolds, Justice, Barnstable, . . .	\$40 35	\$114 43	-	-	\$155 21	\$136 45
James H. Hopkins, Justice, Provincetown, . . .	357 27	309 89	\$7 50	-	135 98	210 14
Henry S. Lyons, clerk, North Adams, . . .	662 90	2,010 59	48 60	\$33 00	1,400 99	666 60
W. B. Smith, clerk, Pittsfield, . . .	514 25	1,802 45	60 00	-	379 73	580 00
D. J. Coleman, clerk, Great Barrington, . . .	151 80	489 97	-	478 60	373 99	453 35
A. B. Leonard, clerk, Fall River, . . .	925 00	5,742 89	10 00	539 10	315 11	2,180 60
T. J. Cobb, clerk, New Bedford, . . .	1,321 78	3,652 02	60 00	60 00	42 35	915 80
A. M. Alger, clerk, Taunton, . . .	662 15	3,421 00	20 00	283 80	86 76	957 50
G. W. Cate, Justice, Amesbury, . . .	331 55	1,218 82	-	26 50	42 97	118 60
W. P. Andrews, clerk, Salem, . . .	121 00	2,802 81	-	25 50	324 50	902 80
George Robinson, Justice, Palmer, . . .	95 85	26 62	10 00	131 00	715 49	248 95
Henry Fuller, clerk, Westfield, . . .	118 08	712 10	10 00	2 21	149 91	316 23
H. H. Chilson, clerk, Northampton, . . .	298 50	1,700 78	30 44	525 00	4 78	868 70
G. W. Sanderson, clerk, Ayer, . . .	108 25	563 96	24 15	-	599 42	357 90
J. S. Keyes, Justice, Concord, . . .	93 02	296 00	5 00	411 78	369 87	409 11
J. H. Ladd, clerk, South Framingham, . . .	311 22	1,073 33	60 00	257 00	1,171 19	659 40
W. N. Tyler, clerk, Malden, . . .	912 64	3,765 05	15 00	1,503 80	772 77	976 70
E. W. Law, clerk, Cambridge, . . .	444 40	9,462 87	-	53 00	99 14	581 55
Dudley Roberts, clerk, Waltham, . . .	27 00	2,298 96	75 00	500 00	657 63	361 05
B. E. Bond, clerk, Woburn, . . .	153 80	3,949 09	23 50	-	91 91	496 78
J. P. S. Churchill, clerk, Quincy, . . .	1,024 80	1,187 89	-	-	3,642 78	1,054 90
B. E. Doody, clerk, Stoughton, . . .	50 20	412 06	-	200 00	450 93	339 30
B. A. Hathaway, clerk, Plymouth, . . .	126 50	2,101 00	32 50	-	1,231 49	377 20
W. L. Chipman, clerk, Wareham, . . .	57 96	418 50	-	12 00	173 81	172 55
F. E. Howard, clerk, Clinton, . . .	101 95	1,121 76	95 00	0 30	358 41	143 65
C. B. Boyce, clerk, Gardiner, . . .	418 65	977 62	9 65	9 88	324 70	196 75
Clark Jilson, Justice, Southbridge, . . .	40 41	161 64	5 06	-	1,078 22	108 60
A. A. Putnam, Justice, Uxbridge, . . .	47 10	1,315 24	63 58	5 00	966 76	448 44
E. C. Bates, Justice, Westborough, . . .	127 90	1,522 06	5 00	2 00	801 92	185 30
E. T. Raymond, clerk, Worcester, . . .	1,320 02	8,288 40	40 00	2,800 00	361 55	148 45
Central Worcester, . . .	\$11,353 86	\$63,902 91	\$709 98	\$7,859 47	\$19,631 95	\$16,743 73

TABLE No. 3. — *Returns of District Courts for the Year ending Dec. 31, 1891* — Concluded.

EXPENDITURES.

	Amount Retained for Own Use.	Salary.	CASH BALANCE.		Total Expenditures.	Fees and Expenses of Officers Certified to City or Town Treasurers.
			Fines and Unclaimed Fees.	Money to be paid, or subject to Order of Court.		
William P. Reynolds, Justice, Barnstable.	-	\$1,000 00	-	-	\$1,448 44	\$102 15
James H. Hopkins, Justice, Barnstable.	\$18 00	1,800 00	\$28 60	-	2,926 78	70 45
Henry S. Lyons, clerk, North Adams.	11 25	800 00	-	-	5,699 23	93 77
W. B. Smith, clerk, P. S. Field.	55 25	500 00	15 25	-	4,297 68	183 68
D. B. Cleman, clerk, Great Barrington.	125 03	1,800 00	-	\$15 20	2,533 41	981 91
A. B. Leonard, clerk, Fall River.	205 50	1,900 00	429 15	709 00	12,346 73	4,236 56
T. V. Cobb, clerk, New Bedford.	43 00	1,100 00	-	-	7,686 60	223 41
A. W. Alger, clerk, Taunton.	36 00	1,200 00	-	-	6,514 21	2,862 91
W. P. Cate, Justice, Amesbury.	77 75	1,500 00	-	58 11	3,021 35	324 50
George Robinson, clerk, Salem.	1 00	1,200 00	-	40 71	5,554 36	616 32
Henry Fuller, clerk, Westfield.	62 00	1,500 00	-	9 25	2,499 62	208 63
H. W. Gilson, clerk, Northampton.	60 00	1,000 00	-	-	4,488 20	1,013 43
G. W. Skenderson, clerk, Ayer.	9 25	600 00	73 20	-	2,566 13	215 98
J. S. Keyes, Justice, Concord.	1 60	800 00	51 94	-	2,444 32	108 70
W. R. Ladd, clerk, South Framingham.	49 75	800 00	52 76	-	4,434 65	405 72
E. W. Law, clerk, Malden.	68 25	2,000 00	550 34	63 80	10,607 85	5 01
Dudley Roberts, clerk, Waltham.	176 00	1,400 00	10 00	20 80	12,247 76	8 79
B. E. Bond, clerk, Woburn.	376 85	800 04	737 19	456 44	6,502 82	216 71
B. F. S. Churchill, clerk, Quincy.	132 50	700 00	-	-	6,384 81	1,141 06
B. R. Doody, clerk, Abington.	68 00	800 00	-	-	7,618 37	1,062 76
B. W. Soule, clerk, Stoughton.	20 00	250 00	72 15	-	1,794 64	147 53
B. A. Hathaway, clerk, Plymouth.	75 35	500 00	43 66	28 95	4,553 79	49 85
W. L. Chipman, clerk, Weymouth.	32 00	566 66	-	-	2,419 73	406 96
F. E. Howard, clerk, Clinton.	54 50	600 00	13 43	-	2,476 73	238 60
C. A. Dewey, Justice, Milford.	78 50	1,600 00	45 90	-	3,083 64	497 44
Clark J. Sloan, Justice, Southbridge.	5 00	1,000 00	-	-	4,283 85	2,562 04
A. Putnam, Justice, Uxbridge.	3 50	1,400 00	-	39 70	4,098 18	1,248 55
E. C. Bates, Justice, Westborough.	23 00	1,000 00	-	-	2,181 39	705 35
E. T. Raymond, clerk, Worcester.	-	2,250 00	-	-	17,173 43	-
	\$1,952 83	\$32,266 69	\$2,120 37	\$1,436 46	\$157,978 25	-

TABLE No. 4. — Returns of Police Courts for the Year ending Dec. 31, 1891.
RECEIPTS.

	From Defend- ants. Fines.	From Defend- ants. Ex- penses.	Complaints in Bastardy Cases.	Defendants in Bastardy	Bonds.	Ball deposited in Lieu of Surety.	Sale of Writs.	Entries.	Other Civil Fees.	Naturalization.	Fees not pay- able to any author- ity.
P. H. Casey, Justice, Lee.	\$788 08	-	-	-	-	-	\$9 10	\$67 00	\$14 11	-	-
K. Keyes, Deputy Justice, Williamstown.	446 38	-	-	-	-	-	0 50	21 00	0 50	\$12 00	-
Samuel D. York, clerk, Gloucester.	4148 48	\$111 33	-	-	-	-	33 00	286 00	39 50	334 00	-
Edward B. Gorge, clerk, Haverhill.	3857 81	-	-	-	-	-	28 60	178 00	8 00	59 00	-
Henry F. Hopkins, clerk, Lawrence.	6440 72	-	-	-	-	\$300 00	23 70	143 00	39 50	511 00	\$127 50
Henry C. Oliver, clerk, Lynde.	6001 00	59 80	-	-	-	-	83 40	637 00	100 25	163 00	350 25
Edward F. Bartlett, clerk, Newburyport.	1512 00	22 15	-	-	\$1 00	-	8 40	54 00	8 00	84 00	177 75
Lornan E. Hildesock, Justice, Chicopee.	411 00	5 22	-	-	-	-	2 55	12 00	0 50	-	12 50
Cornelius J. Driscoll, clerk, Chicopee.	2000 00	-	\$6 00	3 00	-	-	14 45	50 00	4 60	71 00	160 00
Albert A. Tyler, clerk, Holyoke.	2108 00	22 58	-	-	-	-	17 45	71 00	10 25	6 00	152 00
Thomas J. Tierney, clerk, Holyoke.	3224 03	25 00	-	-	-	100 00	59 50	191 00	54 00	592 00	357 40
George Leonard, clerk, Springfield.	5721 52	503 44	-	-	-	5529 00	69 50	483 50	177 50	292 50	-
James F. Savage, clerk, Lowell.	12487 27	241 04	9 00	-	-	5500 00	85 80	47 00	149 01	792 50	322 85
J. F. J. O'Herson, clerk, Marlborough.	4430 00	3 60	10 50	-	-	450 00	10 75	285 00	8 50	165 00	125 50
H. L. Whittlesey, clerk, West Newton.	2317 50	2 00	-	-	-	-	25 15	193 00	89 40	90 00	422 00
Henry M. Chaplin, clerk, Somerville.	1950 00	574 30	-	-	-	-	22 85	180 00	124 50	7 00	32 75
Henry M. Williams, clerk, Brookline.	3873 08	94 22	-	-	-	1100 00	38 82	196 00	62 93	480 00	480 82
Warren Goddard, clerk, Brockton.	3629 00	-	1 50	-	-	2100 00	39 13	170 00	30 10	6 00	21 00
Augustus A. Wilber, clerk, Chelsea.	5019 00	235 08	4 50	-	-	300 00	30 25	191 00	15 50	231 00	315 25
Wylon G. Hayes, clerk, Fitchburg.	\$74,047 21	\$1,899 76	\$31 50	\$4 00	\$15,939 00	\$588 85	\$3,303 50	\$990 34	\$3,788 50	\$2,999 27	

1 From Jan. 1 to April 1, 1891.

2 From April 1, 1891.

3 From Jan. 1 to April 24, 1891.

4 From April 24, 1891.

TABLE No. 4. — *Returns of Police Courts for the Year ending Dec. 31, 1891* — Continued.

RECEIPTS.

	Money paid into Court.	Salary from County.	From County for Criminal Costs. Wit- ness Fees.	From Coun- ty for Sundry Expenses.	From City or Towns. Costs In By-Laws.	Portefitures.	Other Moneys.	Balance on hand Jan. 1, 1891.	Total Receipts.
P. H. Casey, justice, Lee.	-	\$673 26	\$119 92	-	-	-	-	-	\$1,871 45
Keyes Danforth, justice, Williamstown.	-	300 00	43 40	-	-	-	-	-	1,023 76
Sumner D. York, clerk, Gloucester.	\$50 00	1,000 00	637 90	-	-	-	-	\$115 04	8,755 25
Edward B. George, clerk, Haverhill.	-	1,000 00	239 98	-	-	-	-	175 66	5,465 56
Henry F. Hopkins, clerk, Lawrence.	-	1,200 00	494 45	-	-	-	-	2,984 27	12,486 29
Henry C. Oliver, clerk, Lynn.	324 00	1,000 00	649 55	\$24 92	-	-	-	2,768 98	12,068 65
Edward F. Bartlett, clerk, Newburyport.	-	800 00	219 40	-	-	-	-	468 34	3,189 69
Loramus E. Hitchcock, justice, Chicopee. ¹	-	249 99	-	-	-	-	-	-	681 26
Cornelius J. Driscoll, clerk, Chicopee. ²	375 00	118 05	-	-	-	-	-	-	2,811 10
Albert A. Tyler, clerk, Holyoke. ³	-	411 65	165 50	-	-	-	-	-	2,864 43
Thomas J. Tierney, clerk, Holyoke. ⁴	-	885 35	203 60	-	-	-	-	-	5,904 85
George Leonard, clerk, Springfield.	-	1,400 00	-	-	-	-	-	-	14,282 73
James F. Savage, clerk, Lowell.	14 60	1,800 00	1,409 60	504 90	-	-	-	12 50	27,890 92
J. F. J. Ottersen, clerk, Marlborough.	-	500 00	100 00	-	-	-	-	3,684 34	5,321 80
H. L. Whittlesey, clerk, West Newton.	-	700 00	100 00	-	-	-	-	793 69	4,944 24
Henry A. Chapin, clerk, Somerville.	123 50	1,000 00	600 00	7 10	-	-	-	-	6,567 45
Henry M. Williams, clerk, Brockton.	22 80	932 68	490 05	-	-	-	-	382 82	2,902 59
Warren Goddard, clerk, Brockton.	36 00	1,000 00	233 30	76 29	-	-	-	17 50	7,821 89
Augustus A. Wilder, clerk, Chelsea.	126 00	1,000 00	316 70	-	-	-	-	-	9,306 05
Wyron G. Hayes, clerk, Fitchburg.	-	-	-	-	-	-	-	95 48	6,135 79
	\$1,071 90	\$16,473 98	\$6,023 36	\$613 21	-	-	-	\$11,508 62	\$139,995 78

¹ From Jan. 1 to April 1, 1891.² From April 1, 1891.³ From Jan. 1 to April 24, 1891.⁴ From April 24, 1891.

TABLE No. 4. — Returns of Police Courts for the Year ending Dec. 31, 1891 — Concluded.

EXPENDITURES.

	To County Treasurer.	To City or Town Treasurer.	Complainants or Informants.	Other Persons.	Officers.	Witnesses.	Amount Re- tained for own Use.	Salary.	CASH BALANCE.		Total Ex- penditures.	Fees and Expen- ses of Officers Certified to City and Town Treasurers.
									Fines and Un- claimed Fees.	Money to be paid, or subject to Order of Court.		
P. H. Casey, Justice, Lee.	\$49 65	\$772 36	-	\$0 06	\$20 33	\$146 80	-	\$673 26	-	-	\$1,671 45	\$441 02
Keyes Danforth, Justice, Williamstown.	34 50	465 22	-	50 00	109 19	114 85	-	300 00	-	-	1,023 76	465 00
Sumner D. York, clerk, Gloucester.	980 65	3,718 55	-	50 00	16 86	548 50	-	1,000 00	\$440 69	-	6,755 25	41 29
Edward B. George, clerk, Haverhill.	284 60	3,479 89	-	129 00	248 92	415 65	\$127 50	1,200 00	-	-	5,665 56	12 63
Henry F. Hopkins, clerk, Lawrence.	1,136 00	7,932 57	\$35 00	536 60	41 37	779 50	350 25	1,200 00	-	\$425 00	12,486 29	7 42
Henry C. Oliver, clerk, Lynn.	1,256 65	5,975 40	-	30 00	13 07	682 55	177 75	800 00	2,863 23	100 00	12,068 65	-
E. F. Bartlett, clerk, Newburyport.	178 10	1,771 61	-	-	73 44	332 52	12 50	249 99	21 52	-	3,189 69	-
L. E. Hitchcock, Justice, Chicopee.	6 95	367 84	-	20 00	13 38	23 10	-	375 00	-	-	681 28	-
C. J. Driscoll, clerk, Chicopee.	102 00	1,902 22	35 00	15 00	46 78	175 10	150 00	411 65	-	-	2,811 10	-
Albert A. Tyler, clerk, Holyoke.	104 70	1,937 72	-	15 00	172 86	165 50	52 00	888 35	-	-	2,864 43	-
Thomas J. Tierney, clerk, Holyoke.	806 50	2,756 92	-	100 00	492 11	203 60	387 40	1,400 00	-	243 03	14,282 73	-
George Leonard, clerk, Springfield.	1,000 70	5,413 51	45 80	5,480 73	309 76	435 00	-	1,500 00	-	-	27,890 92	-
James F. Savage, clerk, Lowell.	3,751 66	13,212 04	42 80	5,323 35	707 81	1,500 15	322 85	1,500 00	1,227 26	-	6,321 80	-
J. F. J. Otterson, clerk, Marlborough.	111 15	4,396 10	-	189 90	-	168 20	92 50	1,500 00	11 35	-	4,944 24	-
H. L. Whitteley, clerk, West Newton.	85 00	3,828 97	809 00	7 10	-	292 80	125 00	700 00	722 57	300 00	6,567 45	3,882 00
Henry A. Chapin, clerk, Summerville.	347 35	3,882 00	-	27 28	-	529 30	402 00	1,000 00	20 00	70 70	2,902 59	-
Henry M. Willard, clerk, Brookline.	163 86	1,266 75	-	-	-	574 24	33 75	500 00	-	336 73	7,821 89	912 05
Wm. M. Willard, clerk, Brookline.	764 77	3,884 44	71 40	1,000 00	87 73	530 35	450 82	932 68	-	100 00	9,306 05	6,601 50
Augustus A. Wilder, clerk, Chelsea.	226 75	5,501 50	107 50	2,203 00	-	233 30	21 00	1,000 00	-	13 00	6,135 79	172 39
Wylton G. Hayes, clerk, Fitchburg.	528 23	2,486 11	5 00	521 48	674 27	408 40	315 25	1,000 00	-	200 00	-	-
	\$11,899 82	\$78,671 72	\$701 20	\$15,633 47	\$3,036 88	\$8,226 41	\$3,000 27	\$16,780 93	\$5,806 62	\$1,788 46	\$139,965 78	-

TABLE No. 5. — *Returns of Municipal Courts for the Year ending Dec. 31, 1891.*

RECEIPTS.

	From Defendants. Fines.	From Defendants. Expenses.	Copies.	Complain- ants in Bastardy Process.	Defendants in Bastardy. (Bonds.)	Natural- ization Fees.	Ball Fees, etc., not pay- able to Public Authority.	Ball Money deposited in Lien of Sureties.
Fred C. Ingalls, clerk (Criminal), Boston, ...	\$34,809 01	\$13 70	\$13 75	\$72 00	\$21 00	-	\$75 00	\$24,215 00
John F. Brown, clerk (Civil), Boston, ...	-	-	-	-	-	-	26 50	-
Willard S. Allen, clerk, East Boston, ...	2,990 63	27 60	-	-	-	-	198 00	-
Frank J. Tuttle, clerk, South Boston, ...	5,566 29	-	4 00	7 50	3 00	-	700 00	-
William J. Hatton, clerk, Charlestown, ...	4,010 00	-	-	-	-	-	-	210 00
Alfred Williams, clerk, Roxbury, ¹	8,125 23	12 00	22 25	22 50	1 00	\$2 00	-	2,498 00
Giles H. Rich, clerk, Roxbury, ²	453 00	-	0 50	1 50	2 00	-	-	420 00
Edward W. Brewer, clerk, West Roxbury, ...	1,979 31	38 63	-	-	-	-	118 50	800 00
N. T. Merritt, Jr., clerk, Dorchester, ...	2,634 04	18 70	-	7 50	3 00	-	351 25	2,660 00
Henry Baldwin, Justice, Brighton, ...	2,598 01	38 80	1 00	-	-	-	-	-
	\$63,035 52	\$149 33	\$41 50	\$111 00	\$30 00	\$2 00	\$1,469 25	\$30,803 00

¹ From January 1 to December 4.² From December 4 to December 31.

TABLE No. 5. — *Returns of Municipal Courts for the Year ending Dec. 31, 1891* — Continued.

RECEIPTS.

	Salary from County.	From County for Witness Fees, etc.	From Parties in Civil Cases.	From Defendants. Forfeitures.	From Other Parties.	Balance on Hand Jan. 1, 1891.	Total Receipts.
Fred C. Ingalls, clerk (Criminal), Boston, ...	\$3,000 00	-	-	-	-	-	\$62,219 46
John F. Brown, clerk (Civil), Boston, ...	3,000 90	-	\$13,447 90	-	-	-	16,474 40
Willard S. Allen, clerk, East Boston, ...	1,400 00	\$564 50	86 75	-	-	\$100 00	5,367 48
Frank J. Tuttle, clerk, South Boston, ...	1,400 00	-	-	\$60 00	\$139 20	500 00	9,379 99
William J. Hatton, clerk, Charlestown, ...	1,300 00	-	75 70	-	-	-	5,595 70
Alfred Williams, clerk, Roxbury, ¹	1,110 00	1,773 82	306 30	-	-	2,866 53	16,789 68
Giles H. Rich, clerk, Roxbury, ²	90 00	-	-	-	26 55	-	993 55
Edward W. Brewer, clerk, West Roxbury, ...	800 00	-	96 65	-	469 38	-	4,302 32
N. T. Merritt, Jr., clerk, Dorchester, ...	900 00	-	119 45	-	-	1,066 04	7,049 98
Henry Baldwin, justice, Brighton, ...	-	-	27 20	10 00	-	-	2,645 01
	\$3,000 00	\$2,338 32	\$14,159 95	\$70 00	\$635 08	\$4,522 62	\$180,367 57

¹ From January 1 to December 4.² From December 4 to December 31.

TABLE NO. 5. — *Returns of Municipal Courts for the Year ending Dec. 31, 1891* — Concluded.

EXPENDITURES.

	Paid Collector.	Paid Complaints or Informants.	Retained for Salary.	Retained Fees, Bail, etc.	Bail Money returned to Defendants.	Bail paid Clerk of Superior Court.	Witness Fees.	Officers' Expenses.	Other Persons.	Balance on Hand Dec. 31, 1891.	Total Expenditures.	Fees and Expenses of Officers of City and Town Treasurers.
Fred C. Ingalls, clerk (Criminal), Boston, .	\$33,430 95	\$12 50	\$3,000 00	\$75 00	\$23,875 00	-	\$1,665 10	\$230 91	-	-	\$62,219 46	-
John F. Brown, clerk (Civil), Boston, .	13,447 90	-	3,000 00	28 50	-	-	-	-	-	-	16,474 40	-
Willard S. Allen, clerk, East Boston, .	2,782 68	37 30	1,400 00	198 00	-	-	564 50	-	\$285 00	\$100 00	\$5,367 48	-
Frank J. Tuttle, clerk, South Boston, .	5,779 99	-	1,400 00	700 00	500 00	-	-	-	-	-	8,379 99	-
William J. Hatton, clerk, Charlestown, .	4,085 70	-	1,300 00	-	210 00	-	-	-	-	-	5,595 70	-
Alfred Williams, clerk, Roxbury, ¹ .	10,822 33	28 00	1,110 00	22 25	2,148 00	\$650 00	1,794 15	94 61	34 60	35 74	16,739 68	\$68 42
Giles H. Rich, clerk, Roxbury, ² .	377 76	-	90 00	0 50	-	-	-	-	225 29	300 00	993 55	-
Edward W. Brewer, clerk, West Roxbury, .	2,065 09	41 30	800 00	118 50	800 00	-	371 60	-	105 83	-	4,302 32	-
N. T. Merritt, Jr., clerk, Dorchester, .	3,357 79	-	900 00	351 25	2,490 00	200 00	265 05	62 54	21 70	11 65	7,649 98	-
Henry Baldwin, justice, Brighton, .	2,645 01	-	-	-	-	-	-	-	-	-	2,645 01	29 31
	\$78,796 20	\$119 10	\$13,000 00	\$1,492 00	\$20,993 00	\$850 00	\$4,610 40	\$388 06	\$672 42	\$447 39	\$130,367 57	-

¹ From January 1 to December 4.² From December 4 to December 31.

TABLE No. 6. — *Returns of Trial Justices for the Year ending Dec. 31, 1891.*
RECEIPTS.

NAME.	Town.	County.	From Defendants for Fines.	From Defendants Expenses.	Civil Fees, Entries.	Civil Fees, Inquests.	Civil Fees, Poor Debtor Proceedings.
George A. Shepard,	Sandfield,	Berkshire,	\$5 00	\$3 75	\$0 85	-	-
William C. Spaulding,	West Stockbridge,	"	137 88	75 81	4 00	-	-
Charles J. Melvaine,	Edgartown,	Dukes County,	693 50	58 85	6 00	-	-
George H. Poor,	Andover,	Essex,	238 00	7 53	-	-	-
George L. Well,	"	"	12 00	-	-	-	-
Orlando B. Tenney,	North Andover,	"	49 00	67 85	-	-	-
Charles A. Steward,	Georgetown,	"	166 00	32 64	1 00	\$10 00	-
Stephen Glines,	Ipswich,	"	-	7 58	-	-	-
William C. Fabus,	Marblehead,	"	152 00	6 68	-	-	-
William Nutting, Jr.,	Marblehead,	"	201 00	5 00	-	-	-
William M. Rogers,	Methuen,	"	104 00	88 44	-	-	-
Joseph T. Wilson,	Methuen,	"	591 75	63 86	-	-	-
Anna Merrill,	Peabody,	"	36 00	200 00	-	10 50	-
J. Scott Todd,	Rowley,	"	28 00	18 75	-	-	-
Peter F. Hager,	Deerfield,	Franklin,	15 00	-	1 00	-	-
Patrick D. Martin,	Deerfield,	"	75 00	-	3 00	-	-
Fred. L. Greene,	Greenfield,	"	249 08	16 00	15 00	-	-
Dana M. Gage,	Greenfield,	"	733 28	40 52	12 50	-	-
Erastus F. Gunn,	Montague,	"	1 00	4 40	-	-	-
Charles E. Percoy,	Northfield,	"	-	-	-	-	-
Edward Buel,	Orange,	"	50 00	-	2 50	-	-
Paul M. Porter,	Charlton,	"	-	-	24 69	-	-
Paul M. Bartwell,	Shelburne Falls,	"	15 00	-	15 00	33 70	-
William S. Daus,	Turner's Falls,	"	265 18	-	-	-	-
Charles F. Grosvenor,	Wadlow,	Hampden,	-	-	-	-	-
George L. Hemenway,	Hopkinton,	Middlesex,	289 00	56 42	1 00	-	-
James T. Olin,	Hudson,	"	517 00	218 20	-	-	-
William E. Nutt,	Natick,	"	799 70	555 23	25 00	8 20	-
Thomas B. Field,	Nantucket,	Nantucket,	1 00	-	-	-	-
Allen Comin,	Nantucket,	"	8 00	48 00	-	-	-
Rufus G. Fairbanks,	Nantucket,	"	546 00	144 73	27 00	19 00	-
Nathan A. Cook,	Bedway,	Norfolk,	293 00	87 72	8 00	-	-
Thomas E. Grover,	Bellingham,	"	221 97	182 41	-	-	-
	Canton,	"	-	-	-	-	-
							\$8 00

Thomas H. Wakefield,	Dedham,	664 35	448 03	135 47	-	62 65	-	-	61 66	161 01	2,323 80
A. B. Wentworth,	Dedham,	19 00	27 20	1 20	-	1 00	-	-	-	26 26	74 66
Henry H. Gallison,	Franklin,	25 00	-	-	-	-	-	-	-	-	60 72
George W. Wiggins,	Franklin,	127 35	85 46	-	-	-	-	-	-	69 19	825 00
Henry B. Terry,	Hyde Park,	497 50	359 06	18 80	25 00	-	-	-	-	13 40	1,287 16
R. W. Carpenter,	Foxborough,	53 50	86 92	-	-	-	-	-	-	151 62	384 98
Emery Grover,	Needham,	283 56	177 35	121 80	-	2 50	4 00	-	-	112 21	922 80
John C. Lane,	Norwood,	79 56	99 25	45 70	-	9 50	-	-	-	-	460 32
Oscar A. Marden,	Stoughton,	465 95	781 63	50 00	-	-	4 00	-	-	103 15	1,711 91
Charles E. Washburne,	Wellesley,	150 86	87 49	44 60	-	25	-	-	-	1 00	403 87
Peter Daley,	Walpole,	-	-	-	-	-	-	-	-	-	25 66
Samuel Warner,	Wrentham,	115 74	165 22	43 95	-	-	-	-	-	-	689 70
Matthew Walker,	Barre,	10 00	-	29 60	-	4 00	22 47	-	-	-	229 13
John Mulcahy,	Brookfield,	-	-	11 00	-	-	-	-	-	-	248 94
John F. Green,	Hardwick,	18 00	-	35 00	-	-	18 00	-	-	-	132 60
Henry A. Farwell,	Hubbardston,	-	-	-	-	50	-	-	-	-	2 50
Chauncey W. Carter,	Leominster,	223 60	-	42 50	-	-	-	-	-	-	438 40
Hamilton Mayo,	Leominster,	95 00	-	22 30	-	-	20 12	-	-	-	896 90
Sylvander Bothwell,	No. Brookfield,	173 50	72 09	23 94	37 00	6 50	96 28	-	-	170 00	1,454 22
Luther Hill,	Spencer,	507 00	191 09	22 46	-	-	-	-	-	-	2,797 83
John W. Tyler,	Warren,	185 00	-	4 80	25 00	-	-	-	-	-	842 31
Horace W. Bush,	W. Brookfield,	205 00	-	54 60	-	5 00	-	-	-	-	650 94
Frank B. Spalter,	Winchendon,	191 50	-	175 00	-	-	-	-	-	28 80	722 90
		\$9,656 98	\$4,369 07	\$2,175 16	\$252 24	\$151 88	\$310 60	\$130 86	\$1,411 66	\$1,727 21	\$37,359 48

TABLE No. 6. — *Returns of Trial Justices for the Year ending Dec. 31, 1891* — Continued.

EXPENDITURES.

	PAID COUNTY TREASURER.		City or Town	Treasurers.	Officers.	Witnesses.	Complainants or Informants.	Other Persons.	Fees retained by Justice.	CASH BALANCE TO BE PAID.			Total Expenditures.	Fees and Expenses of Town Treasurers.
	Fines.	Unclaimed Fees.								Officers.	Witnesses.	County, City, or Town.		
George A. Shepard, Sandisfield,	-	-	\$2 50	\$1 50	-	\$22 40	\$2 50	\$2 00	\$0 10	-	-	\$21 16	\$15 80	-
Wm. C. Spaulding, West Stockbridge,	\$3 00	\$2 40	19 68	108 90	\$26 20	287 50	17 35	\$2 00	79 50	-	-	-	276 89	-
Charles J. McIvaline, Edgartown,	413 00	-	-	253 94	8 41	46 00	10 00	601 00	144 93	-	-	-	1,956 87	-
George H. Poor, Andover,	39 40	-	210 45	-	-	-	-	-	155 00	-	\$9 60	-	479 46	-
George L. Weil, North Andover,	-	-	-	13 20	9 20	-	-	-	-	-	-	\$14 60	37 00	\$28 18
Orlando B. Tenney, Georgetown,	39 00	15 70	24 00	39 15	27 10	-	-	-	49 70	-	12 95	-	207 00	-
Charles A. Sayward, Ipswich,	64 00	-	30 12	66 09	70 50	5 00	-	-	177 50	31 39	-	-	444 00	39 53
Stephen Gilman, Lynnfield,	-	-	-	3 98	60	-	-	-	3 00	-	-	-	7 98	-
William C. Fabens, Marblehead,	150 20	-	3 00	8 17	5 54	-	-	-	116 01	-	6 27	-	289 19	-
William Nutting, Jr., Marblehead,	240 00	-	365 50	4 47	31 20	12 50	-	-	285 40	101 00	2 63	-	1,042 70	6 75
William M. Rogers, Methuen,	38 23	-	146 66	40 53	41 00	-	-	-	175 00	27 70	-	-	460 12	5 09
Joseph T. Wilson, Nahant,	-	-	104 00	30 20	11 40	-	-	-	22 25	-	-	-	167 86	-
Amos Merrill, Peabody,	371 00	-	234 24	9 16	47 30	-	-	-	915 00	147 42	-	-	1,724 12	10 68
J. Scott Todd, Rowley,	-	-	-	45 25	12 50	-	-	-	89 50	-	-	-	147 25	-
Dexter F. Hager, Deerfield,	11 00	-	17 00	8 89	17 99	-	-	-	39 70	-	-	-	94 58	-
Parker D. Martin, Deerfield,	-	-	2 24	22 18	6 15	-	-	500 00	19 75	-	-	18 85	569 17	17 48
Fred. L. Greene, Greenfield,	158 98	3 90	24 01	97 37	137 20	-	-	-	479 45	56 85	-	-	968 76	-
Dana Malone, Greenfield,	134 36	-	83 95	268 46	242 80	15 00	-	43 03	697 37	19 70	-	-	1,604 67	263 74
Erastus F. Gunn, Montague,	1 00	-	-	10 00	10 20	-	-	-	43 50	6 30	-	-	71 00	8 88
Charles Pomeroy, Northfield,	-	-	-	14 11	5 10	-	-	-	6 00	-	-	-	25 21	-
Edward Bicknell, Orange,	-	-	-	28 08	49 70	-	-	-	2 50	30 30	-	21 92	132 60	11 54
Vaulah M. Porter, Charlemont,	-	-	-	-	10 40	-	-	-	47 19	4 20	-	-	61 79	16 21
Sam'l D. Bardwell, Shelburne Falls,	-	-	-	8 20	7 20	-	-	-	94 40	-	-	-	109 80	34 38
William S. Dana, Turner's Falls,	24 26	-	215 41	48 59	215 60	-	-	250 00	544 80	67 56	-	-	1,866 22	-
Charles F. Grosvenor, Ludlow,	-	-	-	-	-	-	-	-	14 10	-	-	-	17 10	8 93
George L. Hemenway, Hopkinton,	149 06	-	84 39	191 53	44 70	10 00	-	-	222 50	14 70	-	92	717 80	219 02
James T. Joslin, Hudson,	53 80	-	163 98	521 44	105 60	5 00	-	17 61	442 69	-	-	-	1,310 03	-
William Nutt, Natick,	135 30	-	17 39	1,215 82	296 80	10 00	-	11 20	1,330 16	40 00	-	-	3,056 67	220 98
Thomas B. Field, Nantucket,	1 00	-	-	9 50	5 40	-	-	-	12 00	25 00	-	-	32 90	-
Allen Coffin, Nantucket,	8 00	-	-	132 21	49 45	-	-	-	96 75	1 80	-	-	288 21	-

TABLE NO. 7. — *Returns of Sheriffs for the Year ending Dec. 31, 1891.*

RECEIPTS.

SHERIFFS.	County.	From Defendants. Fines and Costs.	From Defendants. Forfeitures.	From County Treasurer. Salary.	From County Treasurer.	Other Moneys.	Balance Jan. 1, 1891.	Total Receipts.
Joseph Whitcomb, ...	Barnstable, ...	\$80 50	-	\$500 00	\$70 00	-	-	\$600 50
John Crosby, ...	Berkshire, ...	3,573 37	-	1,600 00	100 00	-	-	5,273 37
Andrew R. Wright, ...	Bristol, ...	2,293 90	\$266 12	1,500 00	20 00	-	\$14 51	4,094 53
Jason L. Dexter, ...	Dukes County, ...	50 00	-	325 00	125 95	\$152 81	-	653 76
Horatio G. Herrick, ...	Essex, ...	4,436 70	10 00	2,000 00	127 22	-	-	6,573 92
George A. Kimball, ...	Franklin, ...	570 00	-	800 00	107 22	-	-	1,477 22
Simon Brooks, ...	Hampden, ...	1,464 78	724 77	1,500 00	57 92	-	-	3,737 47
Jairus R. Clark, ...	Hampshire, ...	355 00	400 00	950 00	30 00	118 23	-	1,843 23
Henry G. Cushing, ...	Middlesex, ...	10,630 15	-	2,500 00	150 00	38 11	-	13,215 26
Josiah F. Barrett, ...	Nantucket, ...	100 00	-	800 00	280 73	46 98	-	727 71
Augustus B. Endicott, ...	Norfolk, ...	1,699 91	-	1,200 00	2,900 38	-	-	6,790 29
Alpheus K. Harmon, ...	Plymouth, ...	1,622 38	-	900 00	20 00	-	-	2,642 38
John B. O'Brien, ...	Suffolk, ...	19,276 71	-	3,000 00	30 00	101 68	-	22,408 34
Samuel D. Nye, ...	Worcester, ...	2,945 16	355 00	2,500 00	291 13	-	-	6,091 29
		\$45,928 56	\$1,755 89	\$19,575 00	\$4,310 55	\$449 76	\$14 51	\$75,034 27

TABLE No. 7. — *Returns of Sheriffs for the Year ending Dec. 31, 1891* — Concluded.

EXPENDITURES.

SHERIFFS.	County.	Paid County Treasurer.	Paid Officers.	Paid Other Persons.	Retained.	Retained for Salary.	Balance on Hand Dec. 31, 1891.	Total Expendi- tures.
Joseph Whitcomb, ...	Barnstable, .	\$30 50	-	-	\$70 00	\$500 00	-	\$600 50
John Crosby, ...	Berkshire, .	3,573 37	-	-	100 00	1,600 00	-	5,273 37
Andrew R. Wright, ...	Bristol, .	2,484 53	-	-	20 00	1,500 00	\$90 00	4,094 53
Jason L. Dexter, ...	Dukes County, .	50 00	-	\$125 95	152 81	325 00	-	653 76
Horatio G. Herrick, ...	Essex, .	4,436 70	-	127 22	-	2,000 00	10 00	6,573 92
George A. Kimball, ...	Franklin, .	570 00	-	67 22	40 00	800 00	-	1,477 22
Simon Brooks, ...	Hampden, .	2,179 55	-	-	57 92	1,500 00	-	3,737 47
Jairus E. Clark, ...	Hampshire, .	755 00	-	113 23	30 00	980 00	-	1,848 23
Henry G. Cushing, ...	Middlesex, .	10,545 26	-	20 00	150 00	2,500 00	-	13,215 26
Josiah F. Barrett, ...	Nantucket, .	100 00	-	280 73	46 98	300 00	-	727 71
Augustus B. Endicott, ...	Norfolk, .	1,689 91	\$2,689 88	210 50	-	1,200 00	-	5,790 29
Alpheus K. Harmon, ...	Plymouth, .	1,622 38	-	-	20 00	900 00	-	2,542 38
John B. O'Brien, ...	Suffolk, .	19,373 84	-	35 00	-	3,000 00	-	22,408 84
Samuel D. Nye, ...	Worcester, .	3,300 16	-	-	291 13	2,500 00	-	6,091 29
		\$50,710 70	\$2,689 88	\$979 85	\$978 84	\$19,575 00	\$100 00	\$75,034 27

TABLE No. 8.—Returns of Keepers of Jails and Masters of Houses of Correction for the Year ending Dec. 31, 1891.

KEEPER OR MASTER.	From Defend- ants, Fines and Costs.	For Board of Priaoners.	For Labor of Prisoners.	Sales of Materials, etc.	Salary from County Treasurer.	From County Treasurer.	Other Moneys.	Balance, Jan. 1, 1891.	Total Receipts.
Simeon F. Letteney, Barnstable,	\$187 88	\$38 25	\$48 25	\$145 85	\$350 00	—	—	—	\$750 23
John Crosby, Pittsfield,	872 25	2 00	645 20	29 07	1,000 01	—	—	—	2,558 53
Andrew R. Wright, Taunton,	1,163 72	19 00	—	63 05	800 00	\$224 63	\$184 29	\$681 77	3,136 46
Josiah A. Hunt, New Bedford,	1,172 53	2 50	24,864 53	366 74	1,200 00	559 56	68 00	5,132 82	33,356 68
Hiram Crowell, Edgartown,	—	114 50	—	—	200 00	—	—	—	314 50
Charles W. Morrill, Ipswich,	1,251 16	—	4,506 73	1,177 58	1,200 00	—	—	21 91	8,157 38
Horatio G. Herrick, Lawrence,	2,985 61	116 50	4,301 10	227 78	1,000 00	—	—	1,374 39	9,845 38
Charles L. Ayers, Newburyport,	412 50	—	—	35 00	377 66	—	—	109 84	935 00
Samuel E. Hathaway, Salem,	1,718 80	137 10	3,572 99	134 25	1,200 00	173 63	815 00	1,776 21	9,827 98
N. D. Allen, Greenfield,	456 58	101 90	1,374 88	185 63	1,000 00	—	—	—	2,818 99
Simon Brooks, Springfield,	1,346 08	52 80	4,530 00	153 52	1,000 00	—	192 00	—	7,082 40
Simon Brooks, Springfield,	105 63	1 50	883 06	118 51	1,000 00	—	—	—	2,300 70
Jairus E. Clark, Northampton,	2,005 71	10 25	1,058 42	157 49	1,000 00	—	—	—	4,231 87
Henry G. Cushing, Lowell,	7,807 77	851 17	59,796 40	3,469 87	2,500 00	—	—	—	74,415 21
John M. Flake, Cambridge,	—	157 52	3 50	—	50 00	35	3 00	—	214 37
Frederick F. Parker, Nantucket,	—	194 74	1,433 07	80 84	1,000 00	—	—	—	4,484 29
Augustus B. Endicott, Dedham,	1,775 64	—	—	—	1,000 00	—	—	—	1,568 73
Alpheus K. Harmon, Plymouth,	813 73	—	—	—	750 00	—	—	—	1,568 73
John B. O'Brien, Boston,	5,510 48	1,211 40	6,507 04	92 70	1,000 00	—	—	—	7,814 58
B. D. Dwinell, Fitchburg,	899 21	—	—	1,331 23	1,400 00	—	—	—	10,137 48
Robert H. Chamberlain, Worcester,	6,266 39	246 30	4,448 96	113 10	1,400 00	—	—	—	12,474 75
	\$36,731 67	\$3,257 43	\$117,974 13	\$7,872 21	\$19,127 67	\$958 17	\$1,262 29	\$9,036 94	\$196,220 51

TABLE No. 8. — *Returns of Keepers of Jails and Masters of Houses of Correction for the Year ending Dec. 31, 1891 —*
Concluded.

EXPENDITURES.

KEEPER OR MASTER.	Paid County Treasurer.	Paid for Materials and Supplies.	Incidental Expenses.	Retained for Salary.	Paid City or Town Treasurers.	Balance on Hand Dec. 31, 1891.	Total Expenditures.
Simson F. Letteney, Barnstable,	\$400 23	-	-	\$350 00	-	-	\$750 23
John Crosby, Pittsfield,	1,457 54	-	-	1,000 01	\$100 98	-	2,558 53
Andrew R. Wright, Taunton,	1,796 31	-	\$224 63	800 00	121 35	\$194 17	3,136 46
Josiah A. Hunt, New Bedford,	29,894 97	\$483 31	144 25	1,200 00	360 88	1,273 27	33,356 68
Hiram Crowell, Edgartown,	-	-	114 50	200 00	-	-	314 50
Charles W. Morrill, Ipswich,	6,937 38	-	-	1,200 00	-	20 00	8,157 38
Horatio G. Herrick, Lawrence,	5,630 05	-	-	1,000 00	-	3,315 33	9,945 38
Charles L. Ayers, Newburyport,	486 34	-	-	377 66	57 00	35 00	935 00
Samuel R. Hathaway, Salem,	6,818 52	-	176 46	1,200 00	100 00	1,233 00	9,527 98
N. D. Allen, Greenfield,	1,745 73	-	-	700 00	276 00	373 28	2,818 99
Jairus E. Clark, Northampton,	5,806 40	-	-	1,000 00	-	-	6,806 40
Simon Brooks, Springfield,	1,260 70	-	40 00	1,000 00	347 00	-	2,300 70
Henry G. Cushing, Lowell,	2,849 87	-	35 00	1,000 00	-	-	4,231 87
John M. Fiske, Cambridge,	70,729 83	-	-	2,500 00	1,185 38	-	74,415 21
Frederick F. Packer, Nantucket,	-	35	164 02	50 00	-	-	214 37
Augustus B. Endicott, Dedham,	3,484 29	-	-	1,000 00	-	-	4,484 29
Alpheus K. Harmon, Plymouth,	813 73	-	-	750 00	-	-	1,563 73
John B. O'Brien, Boston,	6,774 58	-	40 00	1,000 00	-	-	7,814 58
B. D. Dwinell, Fitchburg,	8,737 48	-	-	1,400 00	-	-	10,137 48
Robert H. Chamberlain, Worcester,	10,227 53	-	130 00	1,400 00	717 22	-	12,474 75
	\$165,830 48	\$483 66	\$1,068 86	\$19,127 67	\$3,265 81	\$6,444 03	\$106,220 51

